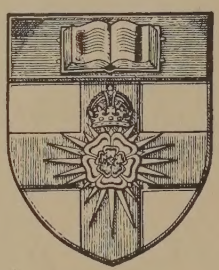
REFERENCE ONLY

Paul. Papers.



UNIVERSITY OF LONDON
LIBRARY

609716

ACCOUNTS AND PAPERS:

FORTY-SEVEN VOLUMES.

— (8.) —

EAST INDIA.

Session

12 *March* 1894 —— 25 *August* 1894.

VOL. LVIII.

1894.

ACCOUNTS AND PAPERS:

FORTY-SEVEN VOLUMES.

—(8.)—

EAST INDIA.

Session

15 March 1894 — 23 August 1894.

VOL. LVIII.

1894.

ACCOUNTS AND PAPERS:

1894.

FORTY-SEVEN VOLUMES:—CONTENTS OF THE

EIGHTH VOLUME.

N.B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the foot of each* Paper; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

EAST INDIA.

Memorandum on Accounts and Estimates, 1894-95:

[c. 7465.] Explanatory Memorandum by the Secretary of State for India. p. 1

Home Accounts:

110. Home Accounts of the Government of India. 51

Financial Statement:

92. East India Financial Statement for 1894-95, and the Proceedings thereon in the Legislative Council of India. 111

Loans raised in England:

55. Return of all Loans raised in England under the Provisions of any Acts of Parliament, chargeable on the Revenues of India, outstanding at the commencement of the Half-year ended on the 31st March 1894, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year. 245

Loans raised in India:

190. Return of all Loans raised in India, chargeable on the Revenues of India, outstanding at the Commencement of the Half-year ended on the 31st March 1894, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year. 249

Estimate:

109. Estimate of Revenue and Expenditure of the Government of India, for the Year 1893-94, compared with the Results of 1892-93. 253

Income and Expenditure:

217. Return of the Net Income and Expenditure of British India, under certain specified Heads, for the Ten Years from 1883-84 to 1892-93. 269

Baladhan Murder Case:

[c. 7456.] Papers relating to the Baladhan Murder Case in Assam. p. 321

Behar Cadastral Survey (Further Reports):

205. Reports, or Extracts from the Reports, not already presented to Parliament, of the Local Divisional, District, and Subdivisional Officers, and other Officers consulted on the Behar Cadastral Survey, and Questions connected therewith, such as the Maintenance of the Record of Rights. 379

Currency and Sale of Bills:

7. Correspondence, or Extracts of further Telegraphic Correspondence, between the Government of India and the Secretary of State, relating to the Indian Currency and the Sale of Bills on India. 401

Factory Inspection:

108. Recent Correspondence with the Government of India on the subject of Inspection of Factories, and of the Factory Inspectors' Reports. 411

Revenue (Opium):

251. Indian Revenue Department's Resolution, No. 2208, dated from Calcutta, the 20th day of April 1894, on Opium. 629

Legislative Councils:

86. Return showing the Composition of the several Legislative Councils in India, and Extracts or Copies of Papers showing the Regulations made under Section 1, Sub-section (4), of "The Indian Councils Act, 1892," and the Methods by which these Regulations have been carried into effect in the several Provinces having Legislative Councils. 637

Military Expenditure:

20. Return showing the Military Expenditure of the Government of India in India and England, for each Year from 1875 to 1892–93. 667

Pensions:

28. Return of the Names of all Persons who, for Services rendered to the Government of India, draw Pensions, Civil Annuities, or Colonels' Allowances exceeding the Yearly Sum of 5,000 Rupees or 500*l.*; the Amount paid in each case; Date when granted; whether the holder of such Pension has any Appointment in the Service of Government; the Nature of the Duties and Salary of such Appointment; whether such Salary is or is not diminished by the Amount of such Pension; the particular Rule or Rules under which such Pensions respectively were granted. 675

28—I. Further Return. 707

Wheat:

[c. 7440.] Papers regarding the impurity of Indian Wheat, and the establishment of Warehouses for cleaning and grading Wheat or for Storage, 1885–90. 713

Wheat (Grain Elevators):

[c. 7441.] Papers relating to the introduction into India of the system of Grain Elevators in vogue in the United States of America and in Canada, 1890–91. 803

EAST INDIA: ACCOUNTS AND ESTIMATES. 1894-95.

EXPLANATORY MEMORANDUM

BY THE

SECRETARY OF STATE FOR INDIA.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C., and
32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

1894.

[C.—7465.] *Price* 5½*d.*

EAST INDIA. ACCOUNTS AND ESTIMATES, 1894–95.

Memorandum by the Secretary of State for India, relating to the Accounts of the Government of India for 1892–93, and the Estimates for 1893–94 and 1894–95.

[*Note.*—With the view of marking clearly the distinction between Pounds sterling and Tens of Rupees, the notation of £ for the former and Rx for the latter has been adopted in the Accounts and Estimates.]

The following are the documents laid or to be laid before Parliament this year, in respect of the Financial Position of India:—

Finance and Revenue Accounts of the Government of India for 1892–93 (on which the formal Resolution to be submitted to the Committee will be based).

Home Accounts of the Government of India: Account for 1892–93, with Estimate for 1893–94, &c. (No. 110 of 1894).

Estimate of the Revenue and Expenditure of the Government of India for 1893–94, compared with the Results of 1892–93 (No. 109 of 1894).

Net Income and Expenditure, 1883–84 to 1892–93 (No. 217 of 1894).

Returns of Loans raised in India and in England (Nos. 433 and 496 of 1893, and 55 and 190 of 1894).

Indian Financial Statement for 1894–95 (No. 92 of 1894).

Statement of the Trade of British India from 1888–89 to 1892–93 [C.—7280].

Administration Report on the Railways in India for 1893–94.

Statistical Abstract relating to British India from 1883–84 to 1892–93.

Statements exhibiting the Moral and Material Progress and Condition of India from 1882–83 to 1891–92, and during 1892–93 (Nos. 43 and 199).

a 81649. Wt. P. 199.

Revenue and Expenditure.

The Gross Revenue and Expenditure of the Government of India for the three years are as follows :—

Gross Revenue and Expenditure.	Account, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
	Rx	Rx	Rx
Revenue - - - - -	90,172,438	90,429,500	92,024,900
Expenditure chargeable thereon - -	91,005,850	92,222,300	92,326,800
Deficit - - -	833,412	1,792,800	301,900

Apart from other considerations, the Revenue and Expenditure of the country are continually increasing through the opening of additional railways and canals; and, therefore, a clearer view of the financial condition may be gathered by a reference to the net Revenue and Expenditure (in the form given at page 66 of the Financial Statement*); the net Revenue being the amount received from the principal sources, after deducting the cost of collection, &c., and the net Expenditure being the charges of the various departments, after deducting the receipts of those departments. The following are the net figures :—

Net Revenue and Expenditure.	Account, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
	Rx	Rx	Rx
Net Revenue - - - -	51,605,681	50,253,100	50,943,500
Net Expenditure - - - -	52,439,093	52,045,900	51,245,400
Deficit - - -	833,412	1,792,800	301,900

The following is a more detailed explanation of the foregoing figures.

Account, 1892–93.

Net Revenue and Expenditure.	Budget Estimate, March 1892.	Revised Estimate, as published in March 1893.	Modification of the Revised Estimate, as shown in the Explanatory Memorandum.	Account.
	Rx	Rx	Rx	Rx
Net Revenue - - - -	49,581,800	51,473,400	51,591,400	51,605,681
Net Expenditure - - - -	49,435,200	52,555,300	52,378,200	52,439,093
Surplus - - -	146,600	—	—	—
Deficit - - -	—	1,081,900	786,800	833,412

The variations from the Budget Estimate resulted in an increase of the net revenue by Rx 2,023,881, and of the net expenditure by Rx 3,003,893, making the result worse by Rx 980,012.

* See page 50 of the Appendix to this Memorandum.

The increase of Rx 2,023,881 in the net Revenue is due in a great measure to the large augmentation of the net receipts from Opium, but there was also a satisfactory improvement under almost all other heads; the following are the details:—

Net Revenue.	Rx	*Remarks.*
Land Revenue	+316,683	Increase of revenue Rx 229,828; reduction of expenditure Rx 86,855.
Opium	+990,849	Increase of revenue Rx 358,580, the higher prices in Calcutta having more than counterbalanced the diminution of the amount sold; reduction of expenditure Rx 632,269, through the partial failure of the crop.
Salt	+160,011	Increase of revenue Rx 111,404; reduction of charge Rx 48,607.
Stamps	+211,832	Increase of revenue.
Excise	+151,490	Mainly increase of revenue.
Forest	+129,322	Chiefly reduction of expenditure.
Other heads	+ 63,694	
Total increase of net Revenue:		
Imperial +1,477,643 / Provincial + 546,238	+2,023,881	

Of the increase of Rx 3,003,893 in the net Expenditure charged on the Revenue, Rx 1,818,479 is due to Exchange on sterling Expenditure, and Rx 158,814 to Exchange on remittance transactions; dividing the Exchange among the various heads, the increase of charge may be thus explained:—

Net Expenditure.	Rx	*Remarks.*
Interest	+438,436	Increase in India Rx 136,342, owing to alteration of dates for payment in consequence of conversion of 4½ into 4 per cent. debt, and to less receipts on capital overdrawn by railway companies; increase in England £38,174, owing to discount on loan; increase of charge for exchange Rx 263,920.
Telegraph	— *47,270*	Increase of revenue.
Mint	— *86,628*	Increase of revenue.
Police	— *65,822*	Chiefly reduction of charge, especially in Bombay and Burma.
Marine	+ 139,554	Reduction in India Rx. 59,080; increase of expenditure in England, owing to larger payments for construction of vessels, £112,776; and in exchange Rx 85,858.
Political	+ 70,517	Increase of charge in India.
Civil Superannuation	+ 274,801	Increase in India Rx 11,449; in England £59,746, through monthly payments being adopted; and for exchange Rx 203,606.
Exchange on Remittance transactions	+ 158,814	Less gain on receipts in India from guaranteed Railways, and increased charge for family remittances owing to fall in exchange.
Famine Relief	— *59,159*	Reduction of charge in Madras.
Railway Revenue Account	+272,552	Improvement of net receipts Rx 178,697; reduction of expenditure in India Rx 103,199, and in England £18,310; increase of charge for exchange Rx 572,758.
Irrigation	— *181,223*	Increase of revenue.
Civil Works	— *130,233*	Reduction of expenditure Rx. 86,619; increase of receipts Rx 43,614.
Army	+1,395,291	Increase of expenditure in India Rx 474,048, chiefly for special expeditions, transport, and higher price of food; in England £286,120, owing to payment of arrears, and the adoption of the system of issuing furlough and retired pay monthly; and exchange Rx 635,123.
Special Defence Works	— *156,440*	Reduction of expenditure in England.
Other heads	— *3,638*	
Total increase of net Expenditure:		
Imperial +2,457,655 / Provincial — *438,103*	+2,019,552	
But the improvement belonging to the Provincial Governments, by reason of the above-mentioned increase of their part of the net Revenue by Rx 546,238, and reduction of the net Expenditure by Rx 438,103, was	984,341	The position of the Provincial Governments was better than had been estimated to the following extent:—Madras, Rx 314,421; Burma, Rx 261,279; Bombay, Rx 158,521; North-west Provinces, Rx 83,122; Bengal, Rx 61,986; Central Provinces, Rx 52,147; Assam, Rx 36,950; Punjab, Rx 13,366; and India General, Rx 2,549.
Consequently, the net Expenditure charged on the Revenue, was increased by	3,003,893	
And, deducting from this the increase of Rx 2,025,881 in the net Revenue, the position of the Imperial Government is seen to be worse by	980,012	

Revised Estimate, 1893-94.

Net Revenue and Expenditure	Budget Estimate.	Revised Estimate.	Increase.
	Rx	Rx	Rx
Net Revenue	50,103,200	50,253,100	149,900
Net Expenditure	51,698,300	52,045,900	347,600
Deficit	1,595,100	1,792,800	Worse 197,700

There is an estimated increase of Rx 149,900 in the net Revenue, and of Rx 347,600 in the net Expenditure, so that it is anticipated that the position will be worse by Rx 197,700.

The increase of Rx 149,900 in the net Revenue is expected to occur in the following manner :—

Net Revenue.	Rx	*Remarks.*
Land Revenue	+ 392,600	Chiefly increase of Revenue, particularly in Madras and Bombay.
Opium	*— 251,600*	Reduction of Revenue Rx 621,700, owing to the diminution in the sales at Calcutta by 351 chests, and the fall in price from an estimate of 1,250 to an average of 1,109 rupees per chest; reduction of charge Rx 370,100, the crop in Bengal having been below the average.
Salt	*— 199,400*	Reduction of Revenue.
Stamps	+ 105,200	Increase of Revenue.
Excise	+ 209,900	
Provincial Rates	*— 223,900*	Reduction of Revenue in Madras.
Forest	+ 156,800	Increase of Revenue, especially in Burma, Rx 88,300; decrease of charge, particularly in Madras and Bombay, Rx 68,500.
Other heads	*— 39,700*	
Increase of net revenue : Imperial + 138,300, Provincial + 11,600	+ 149,900	

The increase of Rx 347,600 in the net Expenditure charged on the Revenue is thus explained :—

Net Expenditure.	Rx	*Remarks.*
Interest	+385,300	Increase in India Rx 157,500, in England £114,500, and in Exchange Rx 113,300.
General Administration	+ 76,900	General increase, except in Bombay and the Central Provinces.
Law and Justice	+ 70,900	Increase of expenditure, chiefly in the North-West Provinces and the Punjab.
Police	*— 120,900*	General reduction of expenditure, especially in Bombay.
Political	+ 98,100	Mainly owing to the increase of the subsidy of the Amir of Afghanistan, and the mission to Kabul.
Railway Revenue Account	*— 397,100*	Net receipts better Rx 483,800; Exchange worse Rx 94,000; other charges less Rx 7,300.
Buildings and Roads : Civil Works	*— 167,500*	General reduction of expenditure, except in Assam and the North-West Provinces.
Army	+346,100	Increase in India Rx 285,200; reduction in England £8,300; increase in Exchange Rx 69,200.
Special Defence Works	*— 194,600*	Reduction in India Rx 89,600, in England £66,000, and in Exchange Rx 39,600.
Other heads	*— 22,000*	
Total increase of net Expenditure : Imperial + 336,000, Provincial *— 260,800*	+ 75,200	

	Rx	
Brought forward - +	75,200	
But there is a credit due to the Provincial Governments, in consequence of the increase of their portion of the net Revenue by Rx 11,600, and the reduction of their net expenditure by Rx 260,800, amounting to - -	272,400	According to the revision of the estimate for 1893–94, Bombay was expected to be better by Rx 159,500, Bengal by Rx 133,000, the Punjab by Rx 48,200, Assam by Rx 38,900, the North-West Provinces by Rx 36,800, and the Central Provinces by Rx 31,100; on the other hand, India General is worse by Rx 200, Burma by Rx 39,500, and Madras by Rx 135,400.
So that the net Expenditure charged on the Revenue is increased by - - -	347,600	
And, setting against this the increase of Rx 149,900 in the net revenue, the position of the Imperial Government is, on the whole, worse by - -	197,700	The Approximate Accounts show an improvement of Rx 64,600 over the Revised Estimate. The land revenue is expected to be better by Rx 75,500, and excise by Rx 32,100; but salt is worse by Rx 123,700, opium by Rx 66,900, and stamps by Rx 42,400; in other respects there is an improvement of Rx 74,000 in the net revenue, which is, therefore, on the whole, worse by Rx 51,400. In the net expenditure there is a reduction of Rx 157,400 under buildings and roads, and Rx 151,000 under army, and under other heads an increase of Rx 192,400, the result being a net reduction of Rx 116,000. The deficit, therefore, is expected to be Rx 1,728,200.

Budget Estimate, 1894–95.

Net Revenue and Expenditure.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	Comparison.
	Rx.	Rx	Rx
Net Revenue - - - - -	50,253,100	50,943,500	+690,400
Net Expenditure - - - - -	52,045,900	51,245,400	*—800,500*
Deficit - - - -	1,792,800	301,900	Better 1,490,900

There is an estimated increase of Rx 690,400 in the net Revenue, and reduction of Rx 800,500 in the net Expenditure, so that, according to the Budget Estimate, the position will be improved by Rx 1,490,900.

The following statement shows the manner in which the increase of Rx 690,400 in the net Revenue is expected to arise, the principal measure being the imposition of a general duty of 5 per cent. on imports into India, excluding cotton manufactures.

Net Revenue.	Rx	*Remarks.*
Land Revenue - - - +	83,600	Increase of Revenue, especially in Burma and the Central Provinces, Rx 211,300; increase of Expenditure, particularly in Bombay, Madras, and the North-West Provinces, Rx 127,700.
Opium - - - - —	*671,300*	Reduction of Revenue, Rx 300,800, owing to diminution of sales at Calcutta by 1,053 chests, and expectation of a lower price; increase of Expenditure Rx 370,500, owing to anticipation of a normal crop.
Salt - - - - +	235,500	Increase of Revenue.
Customs - - - +	1,154,300	Increase of Revenue Rx 1,214,200, through imposition of import duties; increase of Expenditure Rx 59,900.
Forest - - - - —	*93,600*	Reduction of Revenue, chiefly in Burma, Rx 31,100; increase of charge Rx 62,500.
Other heads - - - —	*18,100*	
Increase of net Revenue:		
Rx		
Imperial - +1,028,400		
Provincial - — *338,000*	+ 690,400	

Of the reduction of Rx 800,500 in the net Expenditure, which is chiefly due to the diminution of the grant for Protective Works, the following are the details:—

Net Expenditure.	Rx	*Remarks.*
Interest	+ 197,000	Reduction in India Rx 293,800; increase in England £184,000, and in Exchange Rx 306,800.
Mint	+ 145,400	Reduction of receipts, through the loss of seignorage on silver.
Law and Justice	+ 83,700	Increase of Expenditure, largely owing to payment of Exchange compensation allowance.
Police	+ 175,400	General increase of Expenditure, except in Burma.
Education	+ 80,700	General increase of charge.
Civil Superannuation	+ 166,200	Chiefly in Exchange.
Construction of Protective Works	*—1,090,500*	Owing to absence of surplus Revenue for the purpose.
Construction of Provincial Railways	*— 52,700*	
Railway Revenue Account	+ 532,900	Increase of net receipts Rx 59,200; increase of charges in India Rx 195,500; reduction in England £4,700; increase in Exchange Rx 401,300.
Irrigation	*— 91,100*	Increase of Revenue.
Buildings and Roads:		
Military	*— 184,100*	Reduction of Expenditure.
Civil	*— 242,300*	
Army	+ 361,600	Increase in India Rx 149,900, owing to payment of Exchange compensation allowance, which causes an increase of Rx 202,300; reduction in England £59,600; increase in Exchange, Rx 271,300.
Special Defence Works	*— 189,700*	Reduction of Expenditure.
Other heads	+ 12,600	
Total reduction of net Expenditure:		
Imperial — *462,500*		
Provincial + 367,600	*— 94,900*	
But, in consequence of the reduction by Rx 338,000 of the portion of the net Revenue belonging to the Provincial Governments, and the increase of their net Expenditure by Rx 367,600, they have to bear a charge of	*— 705,600*	As compared with the Revised Estimate for 1893–94, the Budget for 1894–95 shows a reduction of the Provincial balances in excess of that which occurred in the past year, to the following extent:—Bombay Rx 215,200, Bengal Rx 193,500, Burma Rx 158,400, North-West Provinces Rx 85,900, Punjab Rx 31,600, Assam Rx 13,300, and Central Provinces Rx 12,600; while in the case of Madras the reduction is less by Rx 4,700, and India General by Rx 200. To some extent this is explained by the following special contributions made to the Imperial Government from the Provincial balances:—Burma Rx 180,000, Bombay Rx 56,000, North-West Provinces Rx 50,000, Central Provinces Rx 43,000, Bengal Rx 30,000, Madras Rx 30,000, and Assam Rx 16,000, making a total of Rx 405,000.
Consequently, the reduction of the net Expenditure charged on the Revenue amounts to	*— 800,500*	
And, adding this to the increase of Rx 690,400 in the net Revenue, the position of the Imperial Government is better by	1,490,900	

Principal Changes in the last Three Years.

The Account of the year 1891–92 ended with a surplus of Rx 467,500, and the Budget Estimate for 1894–95 shows a deficit of Rx 301,900, the difference being Rx 769,400. The following tables show the principal changes that have taken place since March 1892.

Net Revenue and Expenditure.		Account, 1891–92.	Budget, 1894–95.	Increase.	Decrease.
Net Revenue	Rx	49,969,900	50,943,500	973,600	—
Net Expenditure:					
India: Imperial	Rx	13,411,800	11,563,900	—	1,847,900
„ Provincial	Rx	13,601,800	12,928,900	—	672,900
England	£	15,679,700	15,605,600	—	74,100
Exchange	Rx	6,809,100	11,147,000	4,337,900	—
Total of Net Expenditure	Rx	49,502,400	51,245,400	1,743,000	—
Surplus (+) or Deficit (—)	Rx	+467,500	*—301,900*	Worse	769,400

The following is an explanation of the increase of Rx 973,600 in the net Revenue :—

Net Revenue.

	Rx	
Land Revenue	+1,398,900	Increase in Madras Rx 709,400, Burma Rx 241,200, Bombay Rx 171,900, Punjab Rx 147,900, Assam Rx 125,000, Central Provinces Rx 84,100, and elsewhere Rx 15,300; reduction in Bengal Rx 82,100, and in the North-West Provinces Rx 13,800.
Opium	*—2,012,400*	Reduction in receipts at Calcutta Rx 1,426,800, owing to diminution of amount sold by 13,950 chests, the effect of which is partly counteracted by the rise in price from Rs. 1,058 to an estimate of Rs. 1,070 per chest; reduction in excise and miscellaneous receipts Rx 17,700; reduction on Malwa opium Rx 174,300, owing to the duty being expected to be paid on about 2,850 fewer chests; increase of charge Rx 393,600, the payments in 1891–92 having been unusually low.
Salt	*— 62,900*	Reduction of Revenue Rx 7,000; increase of Expenditure Rx 55,900.
Stamps	+ 254,200	Increase of Revenue.
Excise	+ 185,900	
Customs	+1,104,200	Increase expected from reimposition of duty on imports.
Assessed Taxes	+ 86,100	Increase of Revenue.
Other heads	+ 19,600	

Total increase of net Revenue :

	Rx	
Imperial	+1,646,500	+ 973,600
Provincial	*—672,900*	

The increase of Rx 1,743,000 in the net Expenditure is entirely attributable to the fall in Exchange from 16·733 pence to an estimate of 14 pence per rupee. Including the soldiers' pay and remittance transactions, but excluding Rx 1,113,300 given as Exchange compensation allowance to officers, this has caused an addition of Rx 4,588,700; so that in other respects there is a reduction of Rx 2,845,700 in the net Expenditure, of which Rx 1,076,200 is due to the absence of grants of surplus revenue for famine insurance. The following are the details, including exchange, and also the Exchange compensation allowance, under the several heads :—

Net Expenditure.

	Rx	
Interest	+318,900	In India, reduction of charge Rx 517,400, and increase of receipts Rx 44,100; in England, increase of charge £43,500, and reduction of receipts £48,500; increase of net charge for Exchange Rx 788,400.
Mint	+113,300	Diminution of receipts, owing to suspension of free coinage of silver.
General Administration	+188,200	Increase in India Rx 112,600, in England £3,400, and in Exchange Rx 72,200.
Law and Justice	+248,700	Increase of Expenditure in India, Rx 124,300 being for Exchange compensation allowance.
Police	+157,100	Increase of Expenditure generally, except in Burma; Exchange compensation allowance costs Rx 53,600.
Marine	+154,300	Increase of net Expenditure in India, owing to smaller receipts, Rx 30,100; in England, owing to payment to Admiralty for manning and maintaining Government defence vessels, £50,700; and in Exchange Rx 73,500.
Education	+118,900	Increase of Expenditure, particularly in Madras, Bombay, and Burma.
Medical	+113,700	Increase of Expenditure, especially in Bombay.
Political	+216,700	Increased Expenditure in India, mainly arising from the increase of the subsidy of the Amir of Afghanistan, and from the fact that he did not draw the full amount in 1891–92.
Scientific and Minor Departments	*— 72,900*	In 1891–92 there was special Expenditure in taking the Census.
Territorial and Political Pensions	*— 73,000*	Reduction in India Rx 14,200; in England 43,100*l.*, in connection with Maharajah Dulcep Singh's pension, of which large arrears were paid in 1891–92; and in Exchange Rx 15,700.
Civil Furlough	+ 81,200	Mainly owing to increase in Exchange Rx 65,100.
Civil Superannuation	+658,200	Increase of net charge in India Rx 102,100, and in England £58,900; Exchange worse Rx 497,200.
Stationery and Printing	+ 76,000	Increase of net charge in India Rx 57,300, in England £4,200, and in Exchange Rx 14,500.
Exchange on Remittance transactions	*—118,500*	Gain on the capital transactions of the Railway Companies working with fixed rates of Exchange, especially in connexion with the Assam-Bengal Railway.
Carried forward	+2,180,800	

	Rx		
Brought forward - -	+2,180,800		
Famine Relief and Insurance -	*—1,213,300*	Reduction of Expenditure on Famine Relief by Rx 13,400, and in allotments for construction of Protective Works or Reduction of Debt by Rx 1,199,900. The net charge for the working of the Indian Midland and Bengal-Nagpur Railways, included in the Railway Revenue Account, is increased by Rx 137,100.	
Construction of Railways (beyond grant under Famine Insurance)	*— 138,800*	Reduction of Expenditure on the Mayavaram-Mutupet and Hyderabad-Umarkot Railways.	
Railway Revenue Account -	+1,814,000	Net receipts better Rx 283,500; charges increased in India Rx 366,200, in England £86,200, and for Exchange Rx 1,645,100.	
Irrigation - - - -	*— 227,400*	Reduction of Expenditure Rx 35,600; improvement in Revenue Rx 191,800.	
Buildings and Roads:			
Military Works - -	*— 204,700*	Reduction of Expenditure.	
Civil Works - -	*— 517,000*	Reduction of Expenditure, especially in the North-West Provinces and Bengal; increase in Assam and Burma.	
Army:			
Effective - - -	+ 531,600	Increase of net Expenditure in India Rx 417,300 (pay of European soldiers owing to fall in Exchange heavier by Rx 369,300, and of officers for Exchange compensation allowance Rx 465,800); reduction in England (owing to smaller demand for stores) £321,300; increase in Exchange Rx 435,600.	
Non-effective - - -	+ 918,200	Reduction of net Expenditure in India Rx 22,200; increase in England £198,700, and in Exchange Rx 741,700.	
Special Defence Works - -	*— 452,500*		
Other heads - - -	*— 4,400*		
Total increase of net Expenditure:			
Rx			
Imperial - +2,415,900	+2,686,500		
Provincial - +270,600			
To this increase of Rx 270,600 in the Provincial Expenditure must be added the decrease of Rx 672,900 in the Provincial Revenue, so that the portion of the net increase of charge to be borne by the Provincial Governments amounts to -	*— 943,500*	The amount spent by the Provincial Governments from their balances beyond their income was Rx 240,900 in 1891–92, and is estimated to be Rx 1,184,400 in 1894–95, of which Rx 405,000 is their special contribution to the Imperial Government.	
Consequently the increase in the net Expenditure charged on the Revenue is - - -	+1,743,000		
And, setting against this increase the improvement of Rx 973,600 in the net Revenue, the Imperial position is, on the whole, worse by - - - - -	769,400		

The difference in the position of the two years may be thus summed up. The additional charge directly caused by the fall in Exchange was Rx 4,609,300*; but the compensation allowance which it was found necessary to give to the officers amounted to Rx 1,113,300; so that altogether the Budget of 1894–95 is worse through Exchange by Rx 5,722,600 than the Account for 1891–92. The net revenue from opium, apart from Exchange, is worse by Rx 2,008,200. The total deterioration from these two causes, amounting to Rx 7,730,800, has been thus met, omitting charges connected with Exchange which are included above:—Land Revenue is better by Rx 1,480,800; Customs, owing to the new tariff, by Rx 1,108,400; other heads of Revenue by Rx 530,600; Expenditure has been reduced by Rx 2,898,100, mainly under Famine Insurance, Interest, and Public Works of all kinds; and the Provincial Balances by Rx 943,500; the net result being that the Imperial Government's position is worse by Rx 769,400.

In the following table the principal causes are shown of the improvement or deterioration in the Accounts for 1892–93, and the Estimates for 1893–94 and 1894–95, when compared with the Accounts for 1891–92. A great improvement has taken place in the Land Revenue, and the other main sources of revenue, except Opium, which is very much worse than in 1891–92, owing partly to reduced sales and partly to heavy expenditure anticipated from the crop being normal. The net receipts from

* Rx 4,588,700 in net Expenditure and Rx 20,600 in net Revenue.

Railways were very low in 1892–93, but in the later years have recovered. The Military Expenditure is considerably reduced, as well as the outlay on Civil Buildings and Roads; and in the Budget for 1894–95 there are special improvements from the additional Customs dues, the absence of expenditure for Famine Insurance, and the contributions made by the Provincial Governments. In the estimate for 1894–95 there is an additional charge exceeding Rx 5,700,000 in connexion with the charge for Exchange, beyond that incurred in 1891–92; but the final position is worse by only Rx 769,400:—

Net Revenue and Expenditure better (+) or worse (−) than in 1891–92.		Account, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
		Rx	Rx	Rx
Exchange on all accounts, including Exchange compensation allowance.		*−3,086,400*	*−3,671,600*	*−5,722,600*
Other figures apart from Exchange	Land Revenue	+ 847,900	+1,315,100	+1,480,800
	Opium	+ 240,100	*−1,340,700*	*−2,008,100*
	Customs	− *99,800*	− *50,000*	+1,108,400
	Other principal heads of Revenue	+ 652,600	+ 370,600	+ 530,600
	Famine Relief and Insurance	+ 153,600	+ 129,400	+1,212,600
	Railways (including construction out of Revenue, in addition to that under Famine Insurance).	− *718,600*	+ 48,800	+ 27,800
	Military Expenditure (including Military and Special Defence Works).	+ 267,200	+ 530,600	+1,165,400
	Special contributions by the Provincial Governments.	+ 466,300	—	+ 405,000
	Other Charges	− *23,800*	+ 407,500	+1,030,700
		−1,300,900	*−2,260,300*	− *769,400*

Famine Relief and Insurance.

In accordance with the policy adopted in 1881, respecting Famine Insurance, it was decided annually to set aside Rx 1,500,000 from Revenue, for the actual relief of famine, for the construction of works calculated to protect the country from famine, or for the reduction of the existing Debt, or avoidance of Debt otherwise about to be incurred, so as to form a set-off against the borrowing that might be expected in a year when famine arose. From 1886–87, however, to 1890–91, it was found impracticable to make the entire grant as intended, without imposing fresh taxation for the purpose. In 1891–92, 1892–93, and 1893–94, the full grant was again provided, but in 1894–95 there is no surplus of revenue available for the purpose. The following table shows to what extent the Revenue has been so appropriated:—

Years.	Famine Relief.	Construction of Protective Irrigation Works.	Construction of Protective Railways.		Reduction or avoidance of Debt.	Total.
			Charged under Famine Relief and Insurance.	Charged under Railway Revenue Account.		
	Rx	Rx	Rx	Rx	Rx	Rx
1881–82	34,883	135,449	682,403	—	715,151	1,567,886
1882–83	22,103	263,443	*−133,129*	—	1,343,555	1,495,972
1883–84	9,205	283,223	649,248	—	581,137	1,522,813
1884–85	7,350	253,046	946,457	—	341,504	1,548,357
1885–86	40,695	186,807	589,000	29,271	683,498	1,529,271
1886–87	1,041	107,979	200,000	151,812	—	460,832
1887–88	402	91,006	—	285,199	—	376,607
1888–89	7,799	70,537	—	430,182	—	508,518
1889–90	68,288	71,457	—	462,009	460,255	1,062,009
1890–91	5,579	74,392	—	482,351	520,029	1,082,351
1891–92	23,423	77,931	484,795	231,681	682,170	1,500,000
1892–93	70,841	60,793	984,469	383,897	—	1,500,000
Revised Estimate, 1893–94.	2,800	55,800	1,079,700	361,700	—	1,500,000
Budget, 1894–95	10,000	45,000	—	368,800	—	423,800
Total of 14 years	304,409	1,776,863	5,482,943	3,186,902	5,327,299	16,078,416

Upper Burma.

The following is a statement of the net Expenditure and Revenue on account of Upper Burma, including the local payments and receipts :—

	Account, 1891–92.	Account, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
Net Expenditure.	Rx	Rx	Rx	Rx
Police	666,900	636,700	626,500	610,600
General Administration	19,500	20,000	22,700	21,700
Law and Justice	90,200	94,400	92,400	99,800
Marine	30,300	42,100	41,200	39,300
Medical	16,700	18,200	19,400	19,900
Political (including pensions)	48,000	47,400	53,900	51,800
Other Civil Charges	3,800	3,200	2,700	8,500
Railway Revenue Account	19,700	42,000	52,500	53,300
Irrigation Works	101,000	112,500	48,000	50,000
Buildings and Roads : Military	123,100	132,500	144,500	94,500
,, ,, Civil	337,100	272,300	313,100	276,000
Extra Army Charges	529,200	502,500	460,000	502,500
	1,985,500	1,923,800	1,876,900	1,827,900
Net Revenue.				
Land Revenue	412,400	450,900	462,000	526,400
Stamps	23,600	27,900	28,800	30,300
Excise	46,200	53,600	50,000	50,000
Forest	95,300	163,500	179,900	139,900
Tributes	34,300	39,600	28,900	28,900
Other Heads	12,600	12,200	12,400	12,300
	624,400	747,700	762,000	787,800
Net Charge	1,361,100	1,176,100	1,114,900	1,040,100

Exchange.

The following Table shows the amount of the net sterling expenditure in England in recent years, the average rate at which the remittances from India have been effected, the amount under the head of Exchange involved in that sterling expenditure, the further charge or gain in India on remittance transactions, the additional estimated payment to the British soldiers arising from the fall in exchange, the amount of the compensation allowance granted to officers in consequence of that fall, and the total charge on the revenues on account of Exchange.

Years.	Net Sterling Expenditure.	Average Rate at which Remittances were effected.	Exchange on Net Sterling Expenditure.	Exchange in India on Remittance Transactions.	Additional Payment to European Soldiers on account of Exchange (approximate).	Exchange Compensation Allowance to Officers paid by Imperial Revenues.†	Total Charge for Exchange.
	£	*d.*	Rx	Rx (+charge, −receipt)	Rx	Rx	Rx
1881–82	14,029,700*	19·895	2,894,300	+ 91,200	—	—	2,985,500
1882–83	13,692,200*	19·525	3,140,900	+ 64,600	—	—	3,205,500
1883–84	14,764,100*	19·536	3,373,700	— *60,800*	46,000	—	3,358,900
1884–85	13,844,000	19·308	3,364,000	— *12,400*	184,300	—	3,535,900
1885–86	13,755,700	18·254	4,329,900	— *264,400*	224,300	—	4,289,800
1886–87	14,172,300	17·441	5,329,700	+ 26,300	275,800	—	5,631,800
1887–88	15,128,000	16·898	6,356,900	— *744,500*	436,900	—	6,049,300
1888–89	14,652,600	16·379	6,817,600	— *951,500*	517,000	—	6,383,100
1889–90	14,513,200	16·566	6,512,800	— *386,700*	631,900	—	6,758,000
1890–91	15,176,900	18·090	4,959,000	— *78,200*	587,200	—	5,468,000
1891–92	15,716,800	16·733	6,825,200	— *31,500*	407,200	—	7,200,900
1892–93	16,114,200	14·985	9,694,800	— *19,700*	612,200	—	10,287,300
Revised Estimate, 1893–94	15,721,900	14·600	10,122,300	— *102,000*	852,200	401,300	11,273,800
Budget, 1894–95	15,657,100	14·000	11,183,700	— *130,000*	776,500	712,900	12,523,100

* Excluding transactions connected with the military operations in Afghanistan and Egypt.

† Part of the Exchange Compensation Allowance is borne by the Provincial Governments, and does not affect the Imperial position.

Home Charges.

The following is an analysis of the net Expenditure in England charged on the Revenues of the year, with the Exchange added :—

Net Expenditure.	Account, 1892-93.			Revised Estimate, 1893-94.			Budget, 1894-95.		
	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.
	£	Rx	Rx	£	Rx	Rx	£	Rx	Rx
Interest and Management of Debt (excluding Interest charged in Railway Revenue Account)	2,457,770	1,478,657	3,936,427	2,535,100	1,632,200	4,167,300	2,720,900	1,943,500	4,664,400
Railway Revenue Account	5,723,260	3,443,258	9,166,518	5,743,900	3,698,100	9,442,000	5,739,200	4,099,400	9,838,600
Civil Administration : Payments on account of Departments in India, passage, outfit, &c.	28,369	17,068	45,437	34,100	21,900	56,000	29,500	21,100	50,600
Postal Subsidy	59,900	36,037	95,937	61,500	39,600	101,100	60,600	43,300	103,900
Telegraph : Red Sea Company's Annuity	18,027	10,846	28,873	18,000	11,600	29,600	18,000	12,900	30,900
„ Indo-European	29,125	17,522	46,647	32,300	20,800	53,100	27,500	19,600	47,100
„ Zanzibar-Mauritius	—	—	—	2,500	1,600	4,100	10,000	7,100	17,100
Public Works : Civil Engineering College	480	289	769	4,900	3,100	8,000	1,400	1,000	2,400
Other Charges	6,144	3,696	9,840	5,100	3,300	8,400	5,500	3,900	9,400
Marine Her Majesty's ships in Indian Seas	52,083	31,334	83,417	50,200	32,300	82,500	50,000	35,700	85,700
„ Indian Government Defence Vessels	50,000	30,081	80,081	59,300	38,200	97,500	59,600	42,600	102,200
„ Other Charges	2,265	1,364	3,629	2,500	1,600	4,100	2,000	1,400	3,400
Civil Service : Allowances to Candidates, Examinations, &c.	15,738	9,468	25,206	12,600	8,100	20,700	8,700	6,200	14,900
Lunatics : Maintenance	6,569	3,952	10,521	5,100	3,300	8,400	5,200	3,700	8,900
Political charges : Persian Mission	7,000	4,211	11,211	7,000	4,500	11,500	7,000	5,000	12,000
„ Diplomatic and Consular Establishments in China	12,500	7,520	20,020	12,500	8,000	20,500	12,500	8,900	21,400
„ Pensions : territorial and political	29,218	17,578	46,796	22,000	14,200	36,200	11,100	7,900	19,000
„ Other Charges	2,500	1,504	4,004	2,100	1,400	3,500	2,500	1,800	4,300
India Office : Salaries of Establishment	135,382	81,449	216,831	134,100	86,300	220,400	132,900	94,900	227,800
„ Auditor's Department	6,507	3,915	10,422	6,700	4,300	11,000	6,900	4,900	11,800
„ Store Department	27,073	16,288	43,361	27,000	17,400	44,400	25,000	17,900	42,900
„ Stationery, postage, telegrams, and other charges	22,662	13,634	36,296	26,100	16,800	42,900	23,800	17,000	40,800
Army : Effective : Home Charges of British Forces serving in India	975,751	587,037	1,562,788	751,800	84,000	1,235,800	783,000	559,300	1,342,300
„ „ Troop Service and Transport	215,764	129,809	345,573	248,400	159,900	408,300	235,600	168,300	403,900
„ „ Other Charges	18,664	11,229	29,893	22,000	14,200	36,200	16,500	11,800	28,300
Stores : Civil and Public Works	214,847	129,257	344,104	200,000	128,800	328,800	186,400	133,100	319,500
„ Telegraph	79,664	47,928	127,592	81,500	52,500	134,000	62,800	44,900	107,700
„ Marine	186,128	111,979	298,107	132,700	85,400	218,100	72,500	51,800	124,300
„ Military	902,873	543,191	1,446,064	834,000	537,000	1,371,000	683,800	488,400	1,172,200
„ Special Defence Works (including Establishment)	126,332	76,005	202,337	108,700	70,000	178,700	22,600	16,200	38,800
„ Miscellaneous Charges	—64	—37	—98	7,700	5,000	12,700	8,900	6,400	15,300
Furlough : Civil and Marine	207,826	125,033	332,859	200,200	128,900	329,100	208,000	148,600	356,600
„ Military	349,637	210,351	559,988	326,000	209,900	535,900	335,000	239,300	574,300
„ Telegraph	5,830	3,508	9,338	5,200	3,400	8,600	5,400	3,900	9,300
„ Public Works	49,204	29,602	78,806	51,000	32,800	83,800	52,000	37,100	89,100
Non-Effective Charges : Civil and Marine	1,083,683	651,971	1,735,654	1,061,200	683,200	1,744,400	1,066,400	761,700	1,828,100
„ „ Military	3,005,594	1,808,242	4,813,836	2,886,900	1,858,700	4,745,600	2,958,400	2,113,200	5,071,600
Total	16,114,308	9,694,776	25,809,084	15,721,900	10,122,300	25,844,200	15,657,100	11,183,700	26,840,800

There is a reduction in the Budget for 1894-95, as compared with the Account for 1892-93, of £172,783 on Stores, chiefly for the Army, Marine, and Special Defence Works, of £175,079 in the Army Effective Charges (which were swollen in 1892-93 by arrears), of £64,477 in the Non-Effective charges (which in 1892-93 were exceptionally increased by the alteration of the dates of payment), and of £7,999 on other accounts, while under Interest there is an increase of £263,130, owing to the payments for temporary debt; so that there is a net decrease of £457,208 in the sterling payments, while the charge for Exchange is higher by Rx 1,488,924.

The Expenditure in England not charged on the Revenues of the year, according to the Accounts and Estimates, is as follows :—

Expenditure.	Account, 1892-93.			Revised Estimate, 1893-94.			Budget Estimate, 1894-95.		
	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.	Sterling.	Exchange.	Equivalent of Sterling Payments.
	£	Rx	Rx	£	Rx	Rx	£	Rx	Rx
Capital outlay on construction of State Railways - -	1,034,673	622,486	1,657,159	782,000	503,500	1,285,500	860,000	614,300	1,474,300
„ „ on Irrigation Works - -	5,808	3,494	9,302	14,000	9,000	23,000	5,000	3,600	8,600
Total - -	1,040,481	625,980	1,666,461	796,000	512,500	1,308,500	865,000	617,900	1,482,900

Railways.

The sanctioned mileage of Railways in India on the 31st of December 1893 was 20,394, of which 18,345 miles were open for traffic. The additional length opened in 1893 was 636 miles, of which 265 were on the East Coast Railway, 73 on the Jodhpore line, 57 on that from Dharmavaram to the Mysore frontier, 49 on the railway from Lucknow to Rae Bareli, 46 on that from Jetalsar to Rajkot, and 146 on other lines. The length sanctioned during the year was 136 miles, namely, 70 from Rajkot to Jamnagar, 61 from Oodeypore to Chitor, and 5 for other lines.

Including Capital Expenditure on Steam-boat Service and Suspense Account, but excluding other indirect charges, the following are the general results of working the Railways for the last three calendar years :—

——	1891.	1892.	1893.
Miles open at end of year - -	17,211	17,709	18,345
Capital outlay at end of year - Rx	219,375,123	225,442,210	232,895,499
Average cost per open mile - „	12,746	12,730	12,695
Number of passengers carried -	122,611,345	127,230,914	135,289,330
Number of tons of goods carried -	26,048,793	26,260,040	28,200,694
Gross receipts - - - Rx	23,980,761	23,187,544	23,827,781
Working expenses - - - „	11,258,498	10,860,913	11,168,749
Net receipts - - - - „	12,722,263	12,326,631	12,659,032
Percentage of net receipts on capital cost - - - -	5·80	5·47	5·44

While, however, the Railways gave in India a return of about $5\frac{3}{4}$ or $5\frac{1}{2}$ per cent. on their capital cost, the expense of paying in England the interest in gold is so heavy, that the result of the Railway Revenue Account is to impose a considerable burden on the Government; in 1891–92, when the net charge was only Rx 315,864, this was less than in any year since 1883–84, but the subsequent fall in Exchange has greatly added to the expenditure, as will be seen from the following statement :—

	Account, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
	Rx	Rx	Rx
Receipts - - - - -	19,077,103	20,206,500	20,408,400
Expenditure - - - -	20,924,155	21,803,500	22,538,300
Net Charge - -	1,847,052	1,597,000	2,129,900

This result is arrived at after charging in the Railway Revenue Account the following sums on account of Exchange :—

	Rx
Account, 1892–93 - - - - -	3,443,258
Revised Estimate, 1893–94 - - - -	3,698,200
Budget Estimate, 1894–95 - - - -	4,099,500

Irrigation Works.

The following is the financial result of the works of Irrigation during the three years to which the statement refers :—

	Account, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
Major Works:	Rx	Rx	Rx
Direct receipts	1,510,730	1,333,600	1,391,600
Portion of Land Revenue due to Irrigation	722,306	792,000	868,500
Total Revenue	2,233,036	2,125,600	2,260,100
Working expenses	793,951	771,700	769,200
Net Revenue	1,439,085	1,353,900	1,490,900
Interest on Debt	1,138,386	1,165,800	1,193,500
Net Receipt	300,699	188,100	297,400
Minor Works and Navigation : net Charge	822,276	724,800	743,000
Total net Charge	521,577	536,700	445,600

The direct receipts, of which nine-tenths consist of rates for irrigation, are chiefly derived from the large canals in Upper India; namely, the Ganges, Lower Ganges, Agra, and Eastern Jumna canals, in the North-West Provinces, the Bari Doab, Western Jumna, and Sirhind Canals, in the Punjab, and the Son project in Bengal. Of the portion of the land revenue credited to irrigation works, nearly two-thirds is derived from those in the deltas of the great rivers in Madras, especially the Godávári and Kistna.

The capital outlay on the principal Works of Irrigation has been as follows :—

	To the close of 1891–92.	During 1892–93.	Estimated in		Total to end of 1894–95.	Percentage of net Revenue in 1892–93 on capital outlay.
			1893–94.	1894–95.		
	Rx	Rx	Rx	Rx	Rx	
Bengal: Orissa Project	2,460,666	36,322	35,300	24,000	2,556,288	—·09
Midnapore Series	825,871	—	900	—	826,771	1·13
Son Canal	2,573,209	5,625	19,000	5,000	2,602,834	1·38
N.-W. Provinces: Ganges Canal	2,701,966	10,970	14,100	14,000	2,741,036	7·88
Lower Ganges Canal.	3,121,562	20,763	29,700	22,100	3,194,125	3·78
Agra Canal	851,663	2,424	4,100	5,900	864,087	3·48
Eastern Jumna Canal.	325,009	2,913	1,800	2,000	331,722	22·07
Betwa Canal	397,498	949	1,400	1,100	400,947	—·40
Punjab: Western Jumna Canal	1,067,149	11,746	19,000	22,400	1,120,295	6·31
Sirsa Branch Canal (State outlay).*	116,686	61,184	47,800	30,000	255,670	—
Bari Doab Canal	1,582,529	25,186	51,900	19,000	1,678,615	10·92
SirhindCanal (State outlay)*	2,246,941	15,609	22,600	5,500	2,290,650	7·85
Chenab Canal	905,451	152,556	220,500	183,000	1,461,507	—·42
Swat River Canal	348,589	—179	2,200	—	350,610	5·61
Madras: Godavari Delta System	1,090,937	165	600	800	1,092,502	16·47
Kistna Delta System	973,763	30,659	38,300	34,000	1,076,722	13·70
Sangam Anicut System	299,636	1,872	5,900	3,000	310,408	3·92
Kurnool Canal	2,164,167	—	—	—	2,164,167	—·08
Periyar Project	376,858	131,355	129,300	76,000	713,513	—
Rushikulya Project	247,473	49,558	40,000	30,000	367,031	—·33
Bombay: Eastern Nara Works	521,582	18,054	36,700	90,000	666,336	6·14
Mutha Canals	607,993	4,220	12,600	8,000	632,813	2·28
Nira Canal	497,678	10,384	10,800	13,700	532,562	·58
Other Works	2,015,828	10,059	25,500	26,300	2,077,687	—
	28,320,704	602,394	770,000	615,800	30,308,898	5·00

The chief grants in 1894–95 are for the Chenab Canal, the Periyar project, and the Eastern Nara works.

* In addition to Rx 1,376,486 contributed by Native States towards the Sirhind Canal, and Rx 75,530 towards the Sirsa Branch Canal, to the end of 1892–93.

Trade.

The following is an abstract of the principal figures of the Trade returns for the three years ended 31st March 1894 :—

	1891–92.	1892–93.	1893–94.
	Rx	Rx	Rx
Imports of Private Merchandise	66,587,457	62,605,030	73,961,620
Government stores	2,844,926	3,660,247	3,064,475
Total merchandise	69,432,383	66,265,277	77,026,095
Treasure	14,722,662	17,009,810	18,461,256
Total imports	84,155,045	83,275,087	95,487,351
Exports of Indian Produce and Manufactures	103,550,831	101,945,707	102,024,177
Foreign goods (re-exports)	4,485,179	4,590,290	4,434,898
Government stores	137,582	59,478	55,779
Total merchandise	108,173,592	106,595,475	106,514,854
Treasure	3,286,686	6,958,924	4,100,192
Total exports	111,460,278	113,554,399	110,615,046
Total trade	195,615,323	196,829,486	206,102,397

Analysis of the Imports of Merchandise.

	1891–92.	1892–93.	1893–94.
Private Merchandise.	Rx	Rx	Rx
I. Animals, living	293,257	300,673	305,054
II. Articles of food and drink :			
Fruits and vegetables	134,255	143,552	95,780
Grain and pulse	215,590	122,359	131,632
Liquors	1,442,095	1,447,263	1,458,204
Provisions	1,771,793	1,862,055	1,782,856
Salt	627,953	576,694	791,420
Spices	797,196	623,633	873,655
Sugar	2,561,996	2,625,683	2,824,190
Tea	443,161	443,336	571,946
Other articles	182,758	106,244	128,350
Total	8,176,797	7,950,819	8,658,033
III. Metals and their manufactures :			
Copper	2,089,024	1,768,757	2,382,510
Iron	2,321,283	2,423,434	2,428,880
Lead	170,908	155,707	166,328
Steel	459,525	385,184	622,776
Tin	264,331	296,034	327,572
Zinc or spelter	192,614	185,877	192,875
Brass, quicksilver, and unenumerated metals	157,388	167,025	157,615
Hardware, cutlery, and plated ware	1,238,994	1,217,754	1,301,690
Machinery and millwork	2,111,597	2,359,103	2,518,038
Railway plant and rolling stock (other than Government stores)	1,484,173	1,032,939	1,242,977
Total	10,489,837	9,991,814	11,341,261
IV. Chemicals, drugs, &c.:			
Chemicals	286,408	307,649	356,813
Drugs, medicines, and narcotics	650,425	662,815	771,404
Dyeing and tanning materials	598,383	644,633	708,865
Total	1,535,216	1,615,097	1,837,082

	1891–92.	1892–93.	1893–94.
V. Oils:	Rx	Rx	Rx
Kerosine	2,200,966	2,515,874	3,094,735
Vegetable, not essential	250,469	211,186	267,595
Other kinds	184,520	192,102	207,858
Total	2,635,955	2,919,162	3,570,188
VI. Raw materials and unmanufactured articles:			
Coal, coke, and patent fuel	1,250,493	1,141,450	977,588
Cotton	177,273	261,820	223,639
Gums and resins	115,207	104,372	134,924
Ivory	274,343	234,857	288,759
Precious stones and pearls, unset	142,364	207,340	154,411
Seeds	79,794	125,027	102,610
Silk	1,264,003	1,016,080	1,359,696
Wood	85,119	82,124	127,504
Wool	118,204	126,204	141,385
Other articles	321,253	305,004	384,706
Total	3,828,053	3,604,278	3,895,222
VII. Articles manufactured and partly manufactured:			
A. Yarns and textile fabrics:			
Cotton twist and yarn	3,514,620	2,683,850	3,108,941
„ piece goods	24,770,897	22,514,362	28,778,957
„ sewing thread	166,120	164,405	177,483
„ other sorts	237,835	263,248	312,181
Flax, hemp, and jute	190,514	209,263	215,414
Silk	1,750,695	1,801,571	1,827,874
Wool	1,762,031	1,523,243	1,892,042
B. Apparel, including boots and shoes	1,398,027	1,383,830	1,578,049
C. Other manufactured articles:			
Arms, ammunition, &c.	206,517	225,775	265,714
Books, maps, charts, &c.	221,594	230,564	248,635
Building and engineering materials	173,010	140,211	168,951
Cabinetware and furniture	113,258	96,062	111,990
Candles	126,777	148,426	151,982
Clocks and watches	140,283	115,789	154,554
Corals	168,113	121,046	167,357
Earthenware and porcelain	273,573	251,593	251,611
Glass	728,203	670,804	788,480
Instruments and apparatus	252,583	240,725	278,884
Jewelry and plate	90,100	93,443	134,730
Leather, excluding boots and shoes	191,449	179,545	200,760
Matches	331,689	358,957	375,137
Paints and colours, and painters' materials	292,859	299,518	324,236
Paper and pasteboard	470,339	436,098	494,208
Soap	110,417	116,478	121,703
Stationery (excluding paper)	245,567	262,042	267,734
Toys and games	161,394	152,475	180,381
Umbrellas	414,942	441,145	480,933
Other articles	1,124,936	1,098,719	1,295,859
Total	39,628,342	36,223,187	44,354,780
Total Private Merchandise	66,587,457	62,605,030	73,961,620
Government Stores.			
Railway plant and rolling stock	1,021,298	1,289,051	1,091,586
Arms, ammunition, &c.	502,017	567,998	176,304
Books, maps, and charts	65,490	65,574	90,441
Coal	58,098	100,507	62,682
Hardware and cutlery	108,906	123,523	122,875
Machinery and millwork	68,361	118,732	88,990
Metals	378,471	433,850	449,134
Paper, pasteboard, and stationery	68,764	80,804	72,771
Ships, parts of	8,258	186,205	227,657
Telegraph materials	95,188	70,531	74,389
Woollen manufactures	112,865	150,845	136,386
Other stores	357,210	472,627	471,260
Total	2,844,926	3,660,247	3,064,475

Analysis of the Exports of Indian Produce and Manufactures.

	1891–92.	1892–93.	1893–94.
	Rx	Rx	Rx
I. Animals, living	101,878	137,307	122,913
II. Food and drink :			
Coffee	1,998,659	2,066,862	2,002,171
Rice	13,386,743	12,408,719	10,388,633
Wheat	14,380,462	7,440,383	5,193,063
Other grain, and pulse	928,475	713,870	742,629
Provisions	776,531	775,802	873,909
Spices	408,978	514,675	456,116
Sugar	508,417	507,915	892,741
Tea	5,968,129	6,292,348	6,585,836
Other articles	100,560	90,373	104,614
Total	38,456,954	30,810,947	27,239,712
III. Metals and their manufactures	77,019	84,407	76,691
IV. Chemicals, drugs, dyeing materials, &c.:			
Opium	9,562,261	9,255,014	8,019,428
Tobacco	136,688	168,108	139,476
Chinchona bark	97,986	85,898	46,220
Other drugs, chemicals, &c.	96,710	122,938	104,703
Cutch	317,296	382,484	337,890
Indigo	3,214,077	4,141,179	4,182,128
Myrabolams	393,690	336,709	415,161
Other dyeing and tanning materials	53,723	82,820	88,144
Total	13,872,431	14,575,150	13,333,150
V. Oils :			
Castor	342,123	266,748	236,902
Cocoa nut	154,939	183,193	109,319
Other	86,749	145,627	189,672
Total	583,811	595,568	535,893
VI. Raw materials :			
Caoutchouc	117,237	130,782	125,918
Cotton	10,754,312	12,743,679	13,302,280
Gums and resins	91,889	96,116	77,059
Hemp	64,360	79,155	143,734
Hides and skins	2,367,043	2,638,172	2,567,480
Horns	333,762	252,639	188,137
Jade stone	52,122	67,025	43,465
Jute	6,848,494	7,944,223	8,525,603
Manures (bones, &c.)	236,814	250,642	280,813
Rice-bran	235,961	232,525	190,901
Saltpetre	365,618	438,940	338,102
Seeds : castor	449,037	566,444	602,720
,, earthnuts	875,851	1,063,034	959,727
,, linseed	6,793,440	5,526,297	7,508,840
,, mowa	55,574	15,489	211,827
,, poppy	406,514	345,493	614,082
,, rape	1,708,952	1,835,042	4,734,960
,, til or jinjili	1,765,340	2,092,316	1,930,488
,, other sorts	209,324	202,389	191,042
Silk	518,627	617,574	698,099
Wood : teak	474,852	570,102	457,447
other timber, and ornamental	103,224	90,236	103,302
Wool	1,013,864	1,116,578	1,079,772
Other articles	337,081	402,679	497,616
Total	36,179,292	39,317,571	45,373,414

	1891–92.	1892–93.	1893–94.
VII. Articles manufactured and partly manufactured :			
A. Yarns and textile fabrics :	Rx	Rx	Rx
Cotton twist and yarn	5,771,033	6,773,482	4,974,133
„ piece goods	1,214,502	1,268,694	1,218,893
„ other sorts	49,501	58,481	49,583
Flax and hemp	1,545	4,270	488
Jute : gunny bags	2,195,238	2,853,310	2,870,624
„ „ cloths, rope, twine, &c.	317,862	384,684	571,162
Silk	183,957	197,178	242,417
Wool	94,789	120,080	148,429
B. Apparel (excluding hosiery)	119,204	145,426	130,198
C. Other manufactured articles :			
Coir manufactures	244,929	232,279	213,602
Hides and skins, dressed or tanned	2,818,958	2,956,438	3,233,877
Lac	750,531	780,163	960,223
Oilcake	104,520	118,495	140,378
Other articles	412,877	531,777	588,392
Total	14,279,446	16,424,757	15,342,404
Total Indian Produce and Manufactures	103,550,831	101,945,707	102,024,177

Analysis of the Re-exports of Foreign Merchandise.

	1891–92.	1892–93.	1893–94.
	Rx	Rx	Rx
Apparel	100,038	118,608	126,811
Cotton : twist and yarn	113,665	90,822	79,966
„ manufactures, piece goods	1,787,859	1,703,073	1,620,318
„ „ other sorts	29,306	29,806	25,687
Gums and resins	68,785	67,208	70,349
Hardware and cutlery	69,583	70,824	76,874
Ivory	151,280	111,865	111,329
Metals	229,353	291,558	152,509
Provisions	117,552	146,264	124,562
Silk and its manufactures	104,480	108,989	105,689
Sugar	192,628	328,080	338,162
Tea	315,741	328,151	343,158
Wool and its manufactures	709,141	656,267	683,182
Other articles	495,768	538,775	576,302
Total	4,485,179	4,590,290	4,434,898

Movement of Treasure.

	1891–92.	1892–93.	1893–94.
	Rx	Rx	Rx
Gold : imports	4,118,929	1,781,789	3,146,530
„ exports	1,705,137	4,594,472	2,505,284
Net imports	2,413,792	—2,812,683	641,246
Silver : imports	10,603,733	15,228,021	15,314,726
„ exports	1,581,549	2,364,452	1,594,908
Net imports	9,022,184	12,863,569	13,719,818
Net imports of treasure	11,435,976	10,050,886	14,361,064
Amount of silver coined at Calcutta and Bombay	5,553,970	12,611,528	4,946,045

Shipping.

	1891–92.		1892–93.		1893–94.	
Shipping:	No.	Tons.	No.	Tons.	No.	Tons.
Vessels with cargoes entered: steamers	1,617	2,561,855	1,585	2,544,440	1,625	2,613,606
„ „ „ sailing	2,153	455,262	2,238	442,105	2,025	453,067
Total	3,770	3,017,117	3,823	2,986,545	3,650	3,066,673
„ „ cleared: steamers	2,157	3,427,402	1,803	2,846,657	1,851	2,999,532
„ „ „ sailing	2,551	708,371	2,782	759,331	2,460	700,438
Total	4,708	4,135,773	4,585	3,605,988	4,311	3,699,970

Balance of Trade (approximate).

	1891–92.	1892–93.	1893–94.
	Rx	Rx	Rx
Exports of merchandise	108,173,000	106,595,000	106,515,000
„ gold	1,705,000	4,595,000	2,505,000
„ silver	1,582,000	2,364,000	1,595,000
Total	111,460,000	113,554,000	110,615,000
Imports of merchandise	69,432,000	66,265,000	77,026,000
„ gold	4,119,000	1,782,000	3,146,000
„ silver	10,604,000	15,228,000	15,315,000
Total	34,155,000	83,275,000	95,487,000
Net exports of merchandise	38,741,000	40,330,000	29,489,000
„ imports of gold	2,414,000	*—2,813,000*	641,000
„ „ silver	9,022,000	12,864,000	13,720,000
Excess of exports	27,305,000	30,279,000	15,128,000
Rupee paper enfaced for payment of interest in England	775,000	*—1,572,000*	*—1,692,000*
Total surplus exports	28,080,000	28,707,000	13,436,000
Remittances by the Government:			
Payments in India for bills (including telegraphic transfers) drawn to defray Home charges	23,948,000	26,977,000	16,423,000
Bills drawn on India for interest on enfaced rupee paper	1,070,000	960,000	955,000
	25,018,000	27,937,000	17,378,000
Excess of surplus Exports over remittances by Government	3,062,000	770,000	*—3,942,000*
Charges not defrayed by India:			
Equivalent (at average rate of exchange on remittances) of amount borrowed in sterling	—	—	12,221,000

Debt and Public Works.

The following is the net debt incurred, or to be incurred, during the three years, according to the Account and Estimates:—

	Account, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
In India - - - - - Rx	245,235	2,618,100	— *151,006*
In England - - - - - £	— *621,640*	7,434,700	2,300,000

In 1892–93, for the third time in succession, the Government of India was able to dispense with a public loan; but Rx 250,000 was borrowed, at 4 per cent., from the Rampur State, towards the construction of a line of railway from Moradabad to Bareilly through Rampur; and, debt being discharged to the amount of Rx 4,765, the net increase was Rx 245,235. In England a loan of £1,300,000 India 3 per cent. stock, which was subscribed on the 29th of April 1892, at an average price of £96 18*s.* 4*d.* per cent., was issued for the discharge of £920,300 railway debentures bearing 3½ per cent. interest, while £1,340 India stock at a higher rate was also paid off, in addition to £1,000,000 Oude and Rohilkund Railway debentures which fell due on the 1st of April 1892, and for the discharge of which money had been provided in 1891–92; there was, therefore, a net reduction of debt in England in 1892–93 to the amount of £621,640.

In 1893–94 the Government of India raised for the discharge of the outstanding portion of their 4½ per cent. Rupee Debt, and for the prosecution of public works, a loan in India of Rx 3,499,100, bearing interest at 3½ per cent., which was subscribed at 96·21; and they also borrowed a further sum of Rx 220,000 from the Rampur State for the construction of the railway through its territory, while Rx 400 of debt on old loans was paid off.

In England railway 3½ per cent. debentures were discharged amounting to £1,249,200, for which purpose India 3 per cent. stock was issued to the amount of £1,300,000, the loan being raised at £98 17*s.* 3*d.* per cent.; this involved an addition of £50,800 to the debt.

Owing to the failure to sell bills on India, it became necessary to issue India debentures for five years bearing 3¼ per cent. interest for £1,386,000, and a new form of security was also created, termed India bills, payable in sterling at six months' date, similar in description to Treasury bills, by means of which £6,000,000 was raised at intervals, the average rates of interest being £2 16*s.* 7*d.* on £2,000,000 in November 1893, £2 12*s.* 3*d.* on £1,500,000 in December, and £2 7*s.* 7*d.* on £2,500,000 in February 1894. Thus, after deducting £2,100 of old debt discharged, the net increase of permanent and temporary debt in England in 1893–94 was £7,434,700.

In December 1893 power was given by the Act, 56 & 57 Vict. ch. 70, to borrow £10,000,000. On the 20th of May 1894, £6,000,000 India 3 per cent. stock was issued at £99 18*s.* 3*d.* per cent. Out of the proceeds of this loan India bills for £1,500,000 due on the 21st of June were discharged; and on the 3rd of August it is intended to pay off the £2,500,000 due on that day. Thus, in 1894–95, while the permanent debt is increased by £6,000,000, temporary debt amounting to £4,000,000 is discharged, and a net sum of £2,000,000 will, by the 3rd of August 1894, have been raised under the power given by the Act 56 & 57 Vict. c. 70.

The £2,000,000 of India Bills, which expired on the 12th of May 1894, were renewed for 12 months, at an average interest of £1 18*s.* 6*d.* per cent.

During the three years to which this statement relates, the outlay from revenue, from borrowed money, and from the balances, on the construction of Railways and Irrigation Works, is as follows:—

	Account, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
	Rx	Rx	Rx
State Railways - - - - - -	4,779,155	4,104,500	3,474,400
Irrigation Works - - - - - -	602,394	770,000	615,800
	5,381,549	4,874,500	4,090,200
In addition to this, the outlay by Companies guaranteed or subsidized by the Government (sterling payments being converted into Indian currency) is - - -	1,309,000	1,393,400	1,762,800
Total - - - - -	6,690,549	6,267,900	5,853,000

Assets and Liabilities.

The following is a statement of the Assets and Liabilities of the Government of India. As Indian and English figures cannot be correctly added together without Exchange, the totals of the two sets of figures are shown separately:—

Assets and Liabilities, March 31st, 1894.

IN INDIA.

Assets.	Rx	*Liabilities.*	Rx
Railways constructed by the State	80,754,000	Debt	105,556,000
Irrigation Works	29,693,000	Other Obligations	18,558,000
Loans to Municipalities, &c.	10,994,000		
Cash Balances	26,252,000		
	147,693,000		124,114,000
	124,114,000		
Excess of Assets over Liabilities	23,579,000		

IN ENGLAND.

Assets.	£	*Liabilities.*	£
Purchased railways	59,236,000	Debt	114,114,000
Advances to Railway Companies	4,863,000		
Cash Balance	960,000		
	65,059,000		114,114,000
			65,059,000
		Excess of Liabilities over Assets	49,055,000

There is, therefore, uncovered debt in England to the amount of £49,055,000; but in India there are surplus assets to the extent of Rx 23,579,000.

Burden of Taxation.

In the following rough calculation, the burden of the taxation on the people of British India is shown.

	Account, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
	Rx	Rx	Rx
Salt	8,656,100	8,346,200	8,629,200
Stamps	4,448,500	4,551,000	4,561,800
Excise	5,242,400	5,357,900	5,317,600
Provincial rates	3,706,500	3,486,300	3,525,300
Customs	1,617,600	1,658,700	2,872,900
Assessed taxes	1,686,100	1,730,300	1,740,900
Registration	430,100	427,500	440,000
Total	25,787,300	25,557,900	27,087,700
According to the census taken in 1891, the population of British India was 221,173,000. On this basis, and allowing for the increase of population, the payment per head, on the assumption that the whole of the taxation from salt, excise, &c., is paid by the inhabitants of British India, is	Rupee. Annas. Pies. 1 2 6	Rupee. Annas. Pies. 1 2 1	Rupee. Annas. Pies. 1 3 0

If to this taxation be added the payment of Land Revenue, which is in the three years R 1 „ 1 „ 10, R 1 „ 2 „ 1, and R 1 „ 2 „ 1 respectively, the payments to the Government per head, for Land Revenue and Taxes taken together, amount to Rs. 2 „ 4 „ 4 in 1892–93, Rs. 2 „ 4 „ 2 in 1893–94, and Rs. 2 „ 5 „ 1 according to the Budget for 1894–95.

India Office,
July 23rd 1894.

Henry H. Fowler,
Secretary of State.

APPENDIX.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1891–92 and 1892–93, and Estimates for 1893–94 and 1894–95, with Explanations.

[NOTE.—£ denotes sterling; Rx denotes tens of Rupees.]

REVENUE AND EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
	Rx	Rx	Rx	Rx	
Revenue - - -	89,143,300	90,172,400	90,429,500	92,024,900	The result of 1892–93 is worse than that of 1891–92, by Rx 1,300,900. The estimated result of 1893–94 is worse than that of 1892–93, by Rx 959,400. The estimated result of 1894–95 is better than that of 1893–94 by Rx 1,490,900.
Expenditure charged on the Revenue of the Year.	88,675,800	91,005,800	92,222,300	92,326,800	
Surplus - - -	467,500	—	—	—	
or					
Deficit - - - -	—	*–833,400*	*–1,792,800*	*– 301,900*	
Total Expenditure, Imperial and Provincial, during the Year.	88,916,700	91,183,200	92,701,100	93,511,200	In 1891–92 and 1892–93, and according to the Estimates for 1893–94 and 1894–95, the Provincial Governments spent, or are expected to spend (including in 1892–93 and 1894–95 special contributions to the Imperial Government), from their accumulated balances, a portion of the unspent income of former years, in addition to the income of the current years.
Portion thereof spent by Provincial Governments from their Balances.	*– 240,900*	*– 177,400*	*– 478,800*	*– 1,184,400*	
	88,675,800	91,005,800	92,222,300	92,326,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1892–93,

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
PRINCIPAL HEADS OF REVENUE:	Rx	Rx	Rx	Rx	
Land Revenue - -	23,965,800	24,905,300	25,492,300	25,703,600	The increase in 1892–93 arose chiefly in Madras and Burma. In 1893–94 it was general; in 1894–95 it is anticipated in Burma, the Central Provinces, and Assam.
Opium - -	8,012,400	7,993,200	6,694,400	6,393,600	The number of chests sold monthly in Calcutta was 4,750 in 1891, 4,500 from January to September 1892, 3,642 from October 1892 to December 1893, and 3,525 subsequently. The average price per chest was about 1,058 rupees in 1891–92, 1,247 rupees in 1892–93, 1,109 rupees in 1893–94, and is estimated at 1,070 rupees in 1894–95. The number of chests of Malwa opium paying duty was 30,654 in 1891–92, 27,846 in 1892–93, and is estimated at about 27,750 in 1893–94, and the same in 1894–95. The duty has been 600 rupees a chest since the 5th of July 1890. The reduction of revenue in 1893–94 and 1894–95 is owing partly to the diminution of the amount sold at Calcutta, and partly to the lower price realised or expected.

and Estimates for 1893–94 and 1894–95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
DIRECT DEMANDS ON THE REVENUES:	Rx	Rx	Rx	Rx	
Refunds and Drawbacks -	254,400	257,300	259,700	231,600	In the Net Statement on page 50 this charge is distributed among the various heads of revenue to which it relates. The reduction expected in 1894–95 is largely owing to the absence of certain exceptional refunds made in the previous years.
Assignments and Compensations.	1,531,900	1,567,800	1,559,300	1,576,600	The increase in 1892–93 was caused by an exceptional adjustment in Bombay.
CHARGES IN RESPECT OF COLLECTION:					
Land Revenue - -	3,835,100	3,936,300	4,053,800	4,186,800	In 1892–93 the increase was caused by the appointment of subordinate magistrates in Madras, extension of surveys in Burma and Bengal, and payment of arrears in Bombay. In 1893–94 it was due to the survey and settlement operations in the North-West Provinces and Madras, and to larger payments in Burma in consequence of the increased collection of revenue. In 1894–95 it is expected to occur principally through survey and settlement operations in the North-West Provinces and Upper Burma, allowances to district and village officers in Bombay and Madras, and increase of establishments in Assam.
Opium - - - -	1,861,800	1,602,500	1,884,900	2,255,300	In the first three years, and especially in 1892–93, the payments to cultivators and manufacturing charges were small, owing to the partial failure of the crop in Bengal. In 1894–95 they are based on the estimate of a normal crop. The reserve has been greatly reduced in consequence of the poor crops of recent years, and was only 1,814 chests at the end of 1893.

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1892–93,

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
PRINCIPAL HEADS OF REVENUE—*continued.*	Rx	Rx	Rx	Rx	
Salt - - -	8,636,200	8,656,100	8,346,200	8,629,200	The duty on salt is 2½ rupees a maund throughout India (except in British Burma, where it is one rupee a maund, and in some of the Trans-Indus districts, where the duty varies from 5 to 6¼ annas). In 1893–94 the reduction was partly due to a diminution in the Sambhar salt manufacture, owing to heavy rainfall, and partly to purchasers in Madras availing themselves of the option to defer the payment of the duty for six months, on lodging security.
Stamps - - -	4,262,100	4,448,600	4,551,000	4,561,800	In 1892–93 the increase was principally in Madras and Bengal, and in 1893–94 in Bengal.
Excise - - -	5,117,300	5,242,400	5,357,900	5,317,600	The increase in 1892–93 occurred chiefly in Burma, Bengal, and the North-West Provinces. In 1893–94 there was a very large reduction in Burma, owing to the restrictions on the sale of opium, and the diminution in the quantity of liquor imported from Madras; but this was more than covered by the increased receipts in Madras, Bengal, and Bombay. In 1894–95 a further great reduction is expected in Burma.
Provincial Rates - -	3,502,800	3,706,500	3,486,300	3,525,300	The bulk of the rates being levied on the land, they are affected in much the same way as the land revenue. The fluctuations in 1892–93 and 1893–94 arose chiefly in Madras.
Customs - - -	1,701,300	1,617,600	1,658,700	2,872,900	In 1892–93 there was a large reduction in the export of rice from Burma. The improvement in 1893–94 occurred mainly at Bombay. The large increase in 1894–95 arises from the re-imposition of the duty on imports generally, excluding cotton goods.

and Estimates for 1893–94 and 1894–95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
DIRECT DEMANDS ON THE REVENUES—*continued.*					
CHARGES IN RESPECT OF COLLECTION—*continued.*	Rx	Rx	Rx	Rx	
Salt - - - -	459,000	458,700	473,300	518,600	The increase in 1894–95 arises chiefly from the strengthening of the establishments in Madras.
Stamps - - -	138,400	141,300	159,000	179,000	The increase in 1893–94 was mainly for stores in England, and exchange thereon; and the addition in 1894–95 arises in the same manner.
Excise - - -	190,100	193,000	194,100	205,200	In 1894–95 the increase occurs chiefly in Madras.
Provincial Rates - -	58,700	55,700	56,700	53,000	
Customs - - -	136,400	140,600	145,300	209,500	The increase in 1894–95 is owing to the additional establishments needed in consequence of the new duties imposed on imports.

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1892–93,

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
PRINCIPAL HEADS OF REVENUE—*continued.*	Rx	Rx	Rx	Rx	
Assessed Taxes - -	1,652,800	1,686,200	1,730,300	1,740,900	An Income Tax of 5 pies in the rupee (equal to 6¼*d.* in the £, or 2·6 per cent.) is imposed on incomes of 2,000 rupees a year and upwards, and a tax of 4 pies in the rupee (equal to 5*d.* in the £, or about 2 per cent.) on incomes below 2,000 rupees and not less than 500 rupees a year, if derived from salaries, pensions, profits of companies, or interest on securities; other incomes are assessed on a scale varying from 1⅓ to 2⅔ per cent.; incomes derived from agriculture, being already liable to pay the rates imposed on land in 1877–78, are exempted from this Income Tax.
Forest - - -	1,490,600	1,591,300	1,677,100	1,646,000	In 1892–93 there was a large increase in Burma, where the season was exceptionally favourable for operations. In 1893–94 it arose chiefly in Madras and Bombay. The reduction in 1894–95 is due to a moderate estimate of the receipts in Burma.
Registration - - -	399,800	430,100	427,500	440,000	The increase in 1892–93 and in 1894–95 occurs chiefly in Madras and Bengal.
Tributes from Native States	776,000	790,100	792,500	775,200	The increase in 1892–93 was due to the realization of arrears from the Shan States. In 1893–94 there was a payment of arrears by Manipur.
TOTAL - Rx	59,517,100	61,067,400	60,214,200	61,606,100	

and Estimates for 1893–94 and 1894–95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
DIRECT DEMANDS ON THE REVENUES—*continued.*					
CHARGES IN RESPECT OF COLLECTION—*continued.*	Rx	Rx	Rx	Rx	
Assessed Taxes - -	29,600	30,200	31,500	32,700	
Forest - - -	843,900	865,200	921,000	984,400	The increase in 1892–93 was mainly in Burma, and in 1893–94 in Bombay; and it is expected in the present year in Madras, Bombay, Burma, and the Central Provinces.
Registration - - -	207,900	213,100	222,500	229,900	
TOTAL - - Rx	9,547,200	9,461,700	9,961,100	10,662,600	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1892–93,

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
	Rx	Rx	Rx	Rx	
INTEREST - -	879,500	869,700	874,600	856,800	In 1892–93 an improvement of Rx 41,600 arose from the increased investment of the paper currency reserve in Government securities, the amount thus invested having been raised from six to eight crores, but in both that year and 1893–94 there was a reduction in England through the smaller cash balance available for investment. The reduction in 1894–95 is anticipated in Bombay, owing to the repayment of loans by the Port Trust and Municipality.
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - - -	1,446,400	1,488,900	1,549,700	1,595,000	The increase occurs in the sale of ordinary postage stamps, and is due to the normal expansion of the department.
Telegraph - - - -	919,300	937,700	960,400	993,800	The increase arises on the traffic in India.
Mint - - - -	210,000	310,300	228,100	67,700	In 1892–93 the coinage of silver was exceptionally heavy. The reduction in 1893–94 and 1894–95 is due to the closing of the mints to free coinage of silver on the 26th of June 1893.
TOTAL - Rx	2,575,700	2,736,900	2,738,200	2,656,500	

and Estimates for 1893–94 and 1894–95, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
INTEREST.	Rx	Rx	Rx	Rx	
Interest on Debt, other than that charged to Railways and Irrigation Works.	3,839,800	3,857,500	3,883,800	4,105,700	In 1892–93 there was an extra payment in India of Rx 65,400 owing to the conversion of loans, but otherwise a reduction of Rx 159,900, mainly attributable to transfer to the Public Works portion of the debt, no loan having been raised in India; the charge in England was reduced by 205,800*l.*, owing to the diminished payment for discount on the issue of stock; but the payment for Exchange was higher by Rx 318,000. In 1893–94 the charge in India was reduced by Rx 182,900 through the conversion of debt and transfer to the Public Works account; in England there was an increase of 64,800*l.* owing to the temporary debt created in consequence of the failure to sell bills on India; and the charge for Exchange was increased by Rx 144,400. In 1894–95 it is anticipated that the charge in India will be further reduced by Rx 270,200 through transfer to the Public Works Account, and avoidance of discount as no loan is to be raised; in England an increase is expected of 184,400*l.*; and the estimate for exchange is higher by Rx 307,700.
Interest on other Obligations.	475,400	516,800	548,400	505,700	The increase in 1892–93 and 1893–94 is chiefly in the interest on deposits in the Savings Banks. The diminution in 1894–95 is expected in consequence of the rate of interest being reduced from $3\frac{3}{4}$ to $3\frac{1}{2}$ per cent.
TOTAL Rx	4,315,200	4,374,300	4,432,200	4,611,400	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office - -	1,493,400	1,518,500	1,560,200	1,608,100	The increase is attributable to the development of the department, and the fall in Exchange.
Telegraph - - -	838,700	875,100	914,500	919,600	The increase in 1892–93 and 1893–94 arose from the construction of more lines and the maintenance of additional offices in India, especially in Kashmir.
Mint - - -	97,100	112,000	83,100	68,100	See remark on the opposite page.
TOTAL - Rx	2,429,200	2,505,600	2,557,800	2,595,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1892–93,

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
CIVIL DEPARTMENTS:	Rx	Rx	Rx	Rx	
Law and Justice -	687,200	686,600	690,800	702,600	
Police - - -	381,600	396,000	407,700	398,800	In 1892–93 there was a special payment of arrears by the Bombay Port Trust, and in 1893–94 and 1894–95 there are unusual receipts on account of punitive police in the North-West Provinces.
Marine - - - -	222,400	156,900	157,900	138,200	The reduction in 1892–93 was due to an alteration in the system of accounting for receipts on account of dockyard services. In 1894–95 it is owing to a lower estimate of the sale proceeds of stores.
Education - -	211,700	210,300	217,100	213,300	

and Estimates for 1893–94 and 1894–95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
CIVIL DEPARTMENTS:	Rx	Rx	Rx	Rx	
General Administration -	1,791,300	1,871,800	1,959,500	1,979,500	More than half of the increase in 1892–93 arose from Exchange; and the remainder was chiefly due to an alteration in the system of account, by which charges were transferred to this head from others. Of the increase in 1893–94, Rx 18,600 was caused by Exchange, and Rx 37,200 by the grant of exchange compensation allowance to officers; and 12,000*l.* was incurred in England, owing to the passage and outfit allowance of the Governor-General, and a large supply of currency notes, the remainder being distributed over all the provinces. In 1894–95 the additional charge for exchange and exchange compensation allowance is estimated at Rx 69,800; and in other respects there is a saving of Rx 49,800.
Law and Justice - -	3,739,800	3,795,200	3,908,400	4,003,900	In 1892–93 the increase occurred chiefly in Madras and Bengal, and in 1893–94 in Bengal and Bombay. The exchange compensation amounts to Rx 73,200 in 1893–94, and to Rx 124,300 in 1894–95; in the latter year there would otherwise have been a considerable reduction of charge.
Police - -	3,868,600	3,873,600	3,876,500	4,043,000	The exchange compensation amounts to Rx 30,600 in 1893–94, and Rx 53,600 in 1894–95.
Marine - - -	628,000	857,100	777,100	698,000	In 1892–93 there was a reduction in India of Rx 44,700, owing to changes in the system of accounts; and an increase in England of 157,100*l.*, of which 44,000*l.* was for the subsidy to the Admiralty for manning and maintaining the Indian Government defence vessels, and 109,000*l.* for stores, mainly the cost of the local troopships "Warren Hastings" and "Minto," and a dredger; and in Exchange of Rx 116,700. The reduction in 1893–94 and 1894–95 occurs in payments in England for stores, and Exchange thereon.
Education - - -	1,424,800	1,437,000	1,468,400	1,545,300	In 1893–94 the increase took place chiefly in Madras, Burma, and Bombay; in 1894–95 it is general, but principally in Bombay.
Ecclesiatical - -	161,600	168,100	175,600	186,700	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1892–93,

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
CIVIL DEPARTMENTS —*continued.*	Rx	Rx	Rx	Rx	
Medical - - - -	68,100	71,900	71,800	70,300	
Scientific and other Minor Departments.	90,200	86,200	90,800	88,500	
TOTAL - Rx	1,656,200	1,607,900	1,636,100	1,611,700	
MISCELLANEOUS:					
Superannuation - -	361,500	362,500	369,700	363,700	
Stationery and Printing -	83,400	80,800	83,200	84,300	

and Estimates for 1893–94 and 1894–95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
CIVIL DEPARTMENTS —*continued.*	Rx	Rx	Rx	Rx	
Medical - - -	884,700	941,700	971,800	1,005,600	In 1892–93 the increase was general; it occurred chiefly in Bombay, the North-West Provinces, the Punjab, and Bengal. In the following years it arises mainly from Exchange compensation allowance, which amounts to Rx 23,000 in 1893–94, and Rx 39,500 in 1894–95.
Political - - -	767,700	842,100	933,800	984,400	The increase in 1892–93 was mainly owing to the subsidy of the Amir of Afghanistan being drawn in arrears, to special expenditure in the North Lushai agency, to the administration of the Kurram Valley, and to the visit of the Prime Minister of Nepal. In 1893–94 it was caused chiefly by the increase of the Amir's subsidy, the Kabul Mission, and the expenses of the Gilgit agency. In 1894–95 the payment of the full subsidy of the Amir, Rx 180,000, is provided for, while Rx 27,500 is due to Exchange compensation.
Scientific and other Minor Departments.	587,400	473,300	488,600	512,800	In 1891–92 there was special expenditure in connection with the census. Exchange compensation amounts to Rx 10,600 in 1893–94, and Rx 15,000 in 1894–95.
TOTAL - Rx	13,853,900	14,259,900	14,559,600	14,959,200	
MISCELLANEOUS:					
Territorial and Political Pensions.	557,900	541,600	513,000	485,000	In 1891–92 there was a large payment of arrears in England. The reduction in the subsequent years is due to the death of Maharajah Duleep Singh, and to a pension in Bombay being undrawn.
Civil Furlough Allowances.	276,400	334,200	330,100	357,600	In 1892–93 there was an unusual increase of the officers of the various special departments on furlough, and the charge for Exchange was higher by Rx 41,500. In 1894–95 the Exchange is increased by Rx 19,700. Furlough allowances are now in general paid at 1*s.* 6*d.* the rupee.
Superannuation -	3,324,100	3,781,000	3,824,300	3,984,500	In 1892–93 there was an increase of Rx 32,700 in India, 84,500*l.* in England, mainly owing to the payments being made monthly instead of quarterly (which brought in charges that otherwise would have fallen into the following year), and Rx 339,700 in Exchange. The increase under the last head is Rx 52,100 in 1893–94, and Rx 129,700 in 1894–95.
Stationery and Printing -	602,900	647,900	689,600	679,800	In 1892–93 the increase occurred chiefly in Bombay, and in stores from England and Exchange on their cost. In 1893–94 it was almost entirely in Bengal and Bombay.

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1892–93

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
MISCELLANEOUS —*continued.*	Rx	Rx	Rx	Rx	
Exchange - -	31,600	19,700	102,000	150,000	The entry under Exchange is the net result of the Government undertaking the duty of making remittances on various accounts at *specified* rates. The receipts are consequent mainly on the capital transactions of the subsidised railway companies, and on the rate of exchange at which they are brought to account. In 1892–93 there was a gain on the transactions of the Assam-Bengal and Bengal-Nagpur railways, but it was exceeded by the charge on the miscellaneous remittances. In 1893–94 the improvement arose in connection with the former Company's operations, and in 1894–95 with that and the Indian Midland and Southern Mahratta Company's withdrawals of capital.
Miscellaneous - -	420,800	414,000	406,900	384,700	In 1891–92 there were exceptional sums received from the Bombay Port Trust.
TOTAL - Rx	897,300	877,000	960,900	982,700	

and Estimates for 1893–94 and 1894–95, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS
MISCELLANEOUS —*continued*.	Rx	Rx	Rx	Rx	
Miscellaneous - -	285,300	233,100	262,100	247,100	In 1891–92 there was an exceptional charge on account of the money stolen from the Manipur treasury at the time of the outbreak. In the Estimates for 1893–94 and 1894–95 there are included charges of Rx 12,000 and Rx 4,000 for the Hemp Commission, and Rx 10,000 and Rx 2,500 for the moiety of the cost of the Opium Commission.
TOTAL - Rx	5,046,600	5,537,800	5,619,100	5,754,000	
FAMINE RELIEF AND INSURANCE:					
Famine Relief - -	23,400	70,800	2,800	10,000	The expenditure in 1891–92 was for relief in Madras and Ajmere, and in 1892–93 also in Bengal. In the Estimates for 1893–94 and 1894–95 some slight provision is made in Bengal.
Construction of Protective Railways.	484,800	984,500	1,079,700	—	The outlay in 1891–92 and 1892–93 was on the construction of the East Coast railway, which is calculated to protect the country against famine. In 1893–94 it is for the same line and the South Indian and Guntakul-Hindupur Railways. In 1894–95 there is no surplus of revenue which can be allotted under this head to the construction of railways. In the four years sums of Rx 231,700, Rx 383,900, Rx 361,700, and Rx 368,800, respectively, though included in the Railway Revenue Account, are treated as chargeable against Famine Insurance, as they represent the net charge on account of the Indian Midland and Bengal-Nagpur Railway Companies, which were constructed as protective railways through the agency of companies.
Construction of Protective Irrigation Works.	77,900	60,800	55,800	45,000	The outlay is chiefly on the Rushikulya Project and Nira Canal.
Reduction of Debt -	682,200	—	—	—	This is surplus revenue appropriated to the construction of public works, the ordinary loan for that purpose being diminished accordingly.
TOTAL - Rx	1,268,300	1,116,100	1,138,300	55,000	Including the sums above mentioned for Protective Railways, the appropriation for Famine Relief and Insurance in each of the first three years was Rx 1,500,000, and in 1894–95 is estimated at Rx 423,800.
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	163,200	339,500	77,100	24,400	The allotments are chiefly for the Mayavaram-Mutupet and Hyderabad-Umarkot railways, and in 1892–93 also for the East Coast line.

STATEMENT showing the Principal Figures in the Indian Accounts for 1891-92 and 1892-93,

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
RAILWAYS:	Rx	Rx	Rx	Rx	
State Railways (Gross Receipts).	16,411,900	15,814,800	16,775,300	16,939,900	In 1892-93 the unusual traffic in wheat and seeds, which had prevailed in 1891-92, was not continued, and reductions occurred of Rx 750,300 on the North-Western, on which line not only was there a great diminution of the traffic, but also breaches were caused by floods, Rx 110,000 on the East Indian, Rx 34,000 on the Bengal-Nagpur, and Rx 33,400 on the Oudh and Rohilkhand Railway; but there was an increase of Rx 79,100 on the Burma, Rx 71,600 on the South Indian, Rx 49,500 on the Bengal and North-Western, Rx 42,500 on the Rajputana-Malwa, Rx 36,500 on the Eastern Bengal, and Rx 51,400 on other railways. In 1893-94 a recovery of Rx 410,100 occurred on the North-Western Railway, and there were also improvements of Rx 202,700 on the East Indian, Rx 106,900 on the Southern Mahratta, Rx 77,100 on the Eastern Bengal, Rx 70,000 on the newly opened East Coast Railway, Rx 46,700 on the Bengal-Nagpur, Rx 39,100 on the Oudh and Rohilkhand, Rx 32,400 on the Rajputana-Malwa Railway, and Rx 48,100 on other lines; but there was a diminution of Rx 72,600 on the Burma Railway. In 1894-95 allowance is made for reductions of Rx 90,000 on the East Indian, and Rx 40,000 on the Eastern Bengal Railway; while increases are expected of Rx 67,500 on the Burma, Rx 50,000 on the South Indian, Rx 45,600 on the East Coast, Rx 38,500 on the Godhra-Rutlam, Rx 30,000 on the Bengal-Nagpur, and Rx 63,600 on other lines.

and Estimates for 1893–94 and 1894–95, with Explanations—*continued*.

EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
RAILWAY REVENUE ACCOUNT:	Rx	Rx	Rx	Rx	
State Railways: Working Expenses.	8,214,500	7,944,900	8,259,100	8,401,800	In 1892–93 there were reductions of Rx 141,600 on the North-Western, Rx 64,700 on the Eastern Bengal, and Rx 52,600 on the Rajputana-Malwa railway, and an increase of Rx 42,000 on the Mu Valley, and Rx 47,200 on other lines. In 1893–94 an increase took place of Rx 88,100 on the North-Western, Rx 50,000 on the newly opened East Coast, Rx 46,200 on the Southern Mahratta line, and Rx 34,100 on other railways. An increase in anticipated in 1894–95 of Rx 55,100 on the East Indian, Rx 30,000 on the East Coast, Rx 22,500 on the Bengal-Nagpur, Rx 20,000 on the Oudh and Rohilhand, and Rx 49,300 on other lines. The payments to companies for their share of surplus profits or net earnings of the lines worked by them, including contributions to the Provident Fund, are, for the four years, as follows :—

Railways.	1891–92.	1892–93.	Revised 1893–94.	Budget 1894–95.
	Rx	Rx	Rx	Rx
East Indian	302,400	248,400	205,100	230,600
Rajputana-Malwa	117,300	100,700	164,000	130,000
Bengal Central	10,600	7,800	7,700	8,000
Mysore	11,400	4,800	24,200*	16,000
Southern Mahratta	40,200	19,100	74,700	57,500
South Indian	—	—	1,700	1,700
Lucknow-Bareilly	—	1,200	400	400
Total	481,900	382,000	477,800	443,600

State Railways: Interest on Debt.	4,427,900	4,779,100	4,967,500	5,164,800	There was an increase in 1892–93 of Rx 165,000 in India, 11,100*l.* in England, and Rx 175,100 in Exchange; and in 1893–94 of Rx 177,700 in India, and Rx 30,300 in Exchange, with a reduction of 19,600*l.* in England. In 1894–95 an augmentation is expected of Rx 151,500 in India, where the charge necessarily increases with the progress of construction, a reduction of 14,300*l.* in England, and an increase of Rx 60,100 in Exchange.
State Railways: Annuities in purchase of Railways.	2,428,800	2,717,400	2,787,000	2,918,900	The increase is almost entirely caused by the fall in Exchange.
State Railways: Interest chargeable against Companies on Advances.	226,500	328,500	356,500	375,300	This is that portion of the interest on debt which is charged in the accounts against the Southern Mahratta, Indian Midland, Bengal-Nagpur, and Bengal Central railway companies, on account of advances made to them for the construction of lines through their agency, or for the discharge of debentures, instead of the companies raising the money by the issue of their debentures guaranteed by the Government. In the three years the increase amounts to 61,000*l.* in interest, and Rx 87,800 in Exchange.

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1892–93,

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
RAILWAYS—*continued.*	Rx	Rx	Rx	Rx	
Guaranteed Companies (Net Traffic Receipts).	3,493,100	3,244,400	3,397,500	3,445,500	In 1892–93 the net receipts of the Madras Railway increased by Rx 54,400, and those on the Bombay and Baroda Railway by Rx 33,500, but a reduction of Rx 336,600 took place on the Great Indian Peninsula line. In 1893–94 the Bombay and Baroda improved by Rx 111,700, and the Madras by Rx 67,700, while there was a further reduction on the Great Indian Peninsula of Rx 26,300. In 1894–95 an improvement of Rx 85,000 is expected on the last-mentioned line, while on the others reductions of Rx 35,000 and Rx 2,000, respectively, are anticipated.
Subsidized Companies (repayment of Advances of Interest).	33,000	17,900	33,700	23,000	The figures represent the recovery in India from the Mysore State on account of the excess of interest on the capital outlay upon its line over the net receipts of the railway, and also in 1891–92 a repayment in England by the Rohilkhand-Kumaon Railway Company from its surplus receipts.
TOTAL - Rx	19,938,000	19,077,100	20,206,500	20,408,400	

and Estimates for 1893–94 and 1894–95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
RAILWAY REVENUE ACCOUNT—*continued.*	Rx	Rx	Rx	Rx	
State Railways: Interest on Capital deposited by Companies.	1,004,700	1,086,100	1,149,100	1,199,800	The figures represent interest on the capital of the Indian Midland, Southern Mahratta, Bengal-Nagpur, Assam-Bengal, South Indian, Bengal Central, and Lucknow-Bareilly Railway Companies. Of the increase of Rx 195,100 in the three years, Rx 189,700 arises in Exchange.
Guaranteed Companies: Surplus Profits, Land, and Supervision.	756,900	611,300	605,800	651,600	The moiety of surplus profits payable to the Companies appears as follows in the accounts and estimates:
Guaranteed Companies: Interest.	3,069,400	3,438,600	3,544,400	3,697,000	In 1892–93, 1893–94, and 1894–95 the accounts and estimates show an increase of Rx 372,600, Rx 96,600, and Rx 151,600 for Exchange.
Subsidized Companies: Land, &c.	33,100	29,000	22,900	19,100	This includes compensation for land taken up for the Bengal and North-Western, Delhi-Umballa-Kalka, Nilgiri, Dooars, and Rohilkhand-Kumaon Railways, subsidies to the Dibru-Sadiya and Rohilkhand-Kumaon Companies, and advances of interest to the Nilgiri Railway Company.
Miscellaneous Expenditure.	92,100	— *10,800*	111,200	110,000	Chiefly for surveys, and for Director-General's and other Establishments. The principal charges for surveys occur in Burma, and for the Zhob Valley, Kashmir, Frontier, Sambulpur-Khurda, Cuttack-Midnapur-Calcutta, Delhi-Minchinabad, Kalka-Simla, Rutlam-Muttra, and Madras-Bezvada lines. In 1892–93 there was a credit, owing to the repayment by the Assam-Bengal Railway Company of the cost of surveying the line transferred to them.
TOTAL - Rx	20,253,900	20,924,100	21,803,500	22,538,300	

	1891–92.	1892–93.	1893–94.	1894–95.
	Rx	Rx	Rx	Rx
Bombay and Baroda -	187,300	186,700	265,000	240,000
Great Indian Peninsula -	535,700	395,200	305,900	375,000
South Indian	14,600	—	—	—
Rx	737,600	581,900	570,900	615,000

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1892–93,

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
	Rx	Rx	Rx	Rx	
IRRIGATION:					
Major Works: Direct Receipts.	1,404,700	1,510,700	1,333,600	1,391,600	In 1891–92 and 1892–93 the improvement occurred chiefly on the Bari Doab and Sirhind canals. In 1893–94 there was a great reduction of the receipts from the latter canal owing to excessive rain. In 1894–95 an improvement is expected on the Sirhind, Western Jumna, and Chenab canals.
Major Works: Portion of Land Revenue due to Irrigation.	673,200	722,300	792,000	868,500	A reduction occurred in 1891–92 from the transfer of certain revenue in the Punjab to the head of Direct receipts; but this was covered by improvement in Bombay. In 1893–94 the improvement resulted from certain credits on the Bari Doab canal. In 1894–95 a considerable increase is expected from the introduction of a new settlement in Tanjore.
Minor Works and Navigation.	194,100	185,900	194,000	203,700	
TOTAL - Rx	2,272,000	2,418,900	2,319,600	2,463,800	
BUILDINGS AND ROADS:					
Military Works - -	49,800	45,300	46,900	46,800	The receipts are usually derived from the rents of buildings and sale of old materials.
Civil Works - -	577,300	607,900	607,100	582,400	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. In 1892–93 there were some exceptional receipts in the North-West Provinces, and in 1893–94 there was an arrear receipt from the profits of the Darjiling-Himalayan Railway.
TOTAL - Rx	627,100	653,200	654,000	629,200	

and Estimates for 1893–94 and 1894–95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
IRRIGATION:	Rx	Rx	Rx	Rx	
Major Works: Working Expenses.	761,400	794,000	771,700	769,200	The increase in 1892–93 arose chiefly on the Chenab and Sirhind canals, and the reduction in 1893–94 on the Bari Doab canal.
Major Works: Interest on Debt.	1,109,700	1,138,400	1,165,800	1,193,500	The increase arises from further capital outlay.
Minor Works and Navigation.	1,073,900	1,008,100	918,800	946,700	In 1891–92 there was heavy expenditure on famine relief works in Rajputana, Madras, and Upper Burma, and on the Irrawaddy embankments. In 1892–93 the Madras Government considerably curtailed its expenditure. In 1893–94 the reduction occurred chiefly in Burma.
TOTAL - Rx	2,945,000	2,940,500	2,856,300	2,909,400	
BUILDINGS AND ROADS:					
Military Works - - -	1,214,500	1,196,800	1,191,000	1,006,800	An average sum of Rx 1,000,000 a year is granted for the construction and repair of military works throughout India, besides, in most cases, Rx 150,000 for Upper Burma. Special grants were made in 1891–92 for works in connexion with mobilization, for the restoration of damaged buildings at Quetta, and for the accommodation of troops on the Chin hills. In 1892–93 a further grant was made for this last purpose; and both in that year and in 1893–94 there was special provision for improving the water supply in cantonments. In 1894–95 it has not been found practicable to allot more than Rx 100,000 for Upper Burma.
Civil Works - -	4,994,200	4,649,700	4,749,300	4,482,300	In 1892–93 the provincial expenditure, which had been generally enlarged in the previous year, was much reduced, especially in Bengal, the North-West Provinces, Upper Burma, and Madras, but in Assam and Lower Burma there was a considerable increase. In 1893–94 the increase took place mainly in Burma and Assam. In 1894–95 there is a considerable reduction in every province, except Bengal where it is very slight, and Madras where there is a material increase.
TOTAL - Rx	6,208,700	5,846,500	5,940,300	5,489,100	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1892–93,

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army: Effective - -	704,200	784,400	738,900	722,200	In 1892–93 there was a considerable increase in the sales of malt liquor, and an exceptional credit for horses taken to Egypt by the 7th Dragoon Guards. In 1893–94 there was a smaller sale of ordnance stores in India, but unusually high receipts in England for articles brought home by regiments transferred to the British establishment.
Army: Non-effective -	76,200	79,900	86,500	87,500	
TOTAL - Rx	780,400	864,300	825,400	809,700	

and Estimates for 1893–94 and 1894–95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
ARMY SERVICES:	Rx	Rx	Rx	Rx	
Army: Effective - -	18,257,500	18,662,800	18,733,700	18,807,100	In 1892–93 there was a reduction of Rx 26,700 in Upper Burma, and of Rx 563,900 for special expeditions; there was an increase of Rx 205,000 in the pay of the British troops owing to the fall in Exchange; transport arrangements in Kashmir cost Rx 86,700, the new system of clothing to the British troops caused an increase of Rx 10,900, ordnance establishments and stores Rx 65,900, and other charges in India were heavier by Rx 79,700. In England the charges were enhanced by 53,000*l.* owing to deferred pay, and, in accordance with the final award of the Earl of Northbrook's Commission, arrears of 212,500*l.* were paid to close the accounts to the 31st of March 1892; the furlough pay was higher by 44,600*l.*, but the charge for stores was reduced by 197,800*l.*, and other payments by 22,200*l.* Under Exchange there was an increase of Rx. 457,600. In 1893–94 the addition to the pay of British troops through the fall in Exchange was Rx 240,000; there was a saving of Rx 239,800 on special expeditions, and of Rx 42,600 in Upper Burma; Exchange compensation allowance to the officers cost Rx 263,500; the Gilgit Agency Rx 48,200; horses and mules Rx 26,700; there were extra charges of Rx 46,300 for the Ordnance Department, and of Rx 82,100 in other respects in India. In England the charges were less by 225,700*l.* for payments to the War Office, and 60,000*l.* for stores, but increased by 6,500*l.* in other respects; and Exchange was reduced by Rx 74,300. In 1894–95 there are additions of Rx 95,700 for Exchange compensation allowance, Rx 42,500 for Upper Burma, Rx 49,000 for increased cost of food, Rx 51,100 in railway and transport charges, and Rx 1,100 in other respects, while there is a reduction of Rx 75,700 in the estimate of the extra pay to the British troops arising from the fall in Exchange. In England the charge for stores is reduced by 158,500*l.*, while other payments are higher by 14,500*l.*; and Exchange is heavier by Rx 53,700.
Army: Non-effective -	4,023,100	4,756,300	4,680,100	4,952,600	From the 1st of April 1884, the system of paying, in respect of officers and men of the British Forces, the capitalised value of the share of India in each pension when granted, was abandoned, and the charge borne by India during the year was henceforward to be her portion of each pension according to actuarial tables of life. The result was a decrease of 705,000*l.* at first, but the amount has been gradually rising again for many years. In 1892–93 there was a reduction of Rx. 9,700 in India, but an increase of 239,200*l.* in England, and Rx 503,700 in exchange, of which amounts 165,000*l.* with Rx 103,500 exchange was due to the introduction of the system of paying Indian officers monthly instead of quarterly, which brought in payments that otherwise would have fallen into the following year. In 1893–94 there is a reduction of Rx 1,600 in India, and 106,700*l.* in England, owing to the absence of the exceptional charge, but Exchange was heavier by Rx 32,100. In 1894–95 a reduction in India of Rx 6,300 is estimated, but in England the expenditure is larger by 68,900*l.*, and Exchange is increased by Rx 209,900.
TOTAL - Rx	22,280,600	23,419,100	23,413,800	23,759,700	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1892–93,

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.
	Rx	Rx	Rx	Rx	
TOTAL REVENUE Rx	89,143,300	90,172,400	90,429,500	92,024,900	

and Estimates for 1893-94 and 1894-95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
SPECIAL DEFENCE WORKS.	Rx 604,900	Rx 458,100	Rx 342,000	Rx 152,300	The expenditure is incurred on redoubts, military posts, blockhouses, and roads, on the North-West Frontier, on defences at Aden, Bombay, Karachi, and Rangoon, and in the Hooghly, and on guns and stores in England. As the work draws to a conclusion, large reductions have been effected; in 1892-93 of Rx 49,000 in India, 82,900*l.* in England, and Rx 14,900 in exchange; in 1893-94 of Rx 92,400 in India, 17,700 in England, and Rx 6,000 in Exchange; and in 1894-95 of Rx 49,800 in India, 86,100*l.* in England, and Rx 53,800 in Exchange.
TOTAL EXPENDITURE, Imperial and Provincial - -	88,916,700	91,183,200	92,701,100	93,511,200	There is an increase of Rx 4,594,500 in the estimate for 1894-95 over 1891-92, including Rx 4,370,200 in the charge for exchange on sterling expenditure, Rx 369,300 for addition to the pay of the British soldiers owing to the fall in Exchange, and Rx 1,113,300 for Exchange compensation allowance to officers; so that, apart from exchange, the expenditure has been reduced by Rx1,113,900 in India, and 144,400*l.* in England. The saving in India is primarily due to the absence of any allotment of surplus revenue for Famine Insurance, under which head there is a reduction of Rx 1,210,800, but there is also a diminution of Rx 517,500 under Interest, Rx 785,100 under Buildings and Roads, Rx 407,000 under Army, Rx 192,200 under Special Defence Works, Rx 138,800 under Construction of Railways, and Rx 55,700 under Irrigation; on the other hand, the Railway Revenue account is worse by Rx 495,600, Opium Expenditure by Rx 389,200, Collection of Land Revenue by Rx 269,900, Law and Justice by Rx 138,900, Forest by Rx 120,100, Police by Rx 119,900, Education by Rx 102,900, Superanuation by Rx 85,400, Medical by Rx 79,000, Telegraph by Rx 72,200, Post Office by Rx 71,600, Customs by Rx 68,700, and other charges by Rx 179,800.
PROVINCIAL ADJUSTMENTS:					
Deficits: Expenditure by Provincial Governments from their balances.	*— 240,900*	*— 177,400*	*— 478,800*	*— 1,184,400*	In each of the four years the Provincial Governments spent, or are expected to spend, besides the whole of their annual allotments, sums which had accumulated in their balances from the savings of previous years, such expenditure, however, including the special contributions, amounting to Rx 405,000, made to the revenues of the Government of India in 1894-95, of which Burma contributes Rx 180,000, Bombay Rx 56,000, the North-West Provinces Rx 50,000, the Central Provinces Rx 43,000, Bengal and Madras each Rx 30,000, and Assam Rx 16,000. In 1892-93 the Government of India, under the quinquennial arrangement made with the Provincial Governments, resumed from them portions of their annual surpluses amounting to Rx 466,300, of which Bombay contributed Rx 131,100, Madras Rx 103,800, Lower Burma Rx 58,900, the North-West Provinces Rx 56,900, Bengal Rx 51,900, the Punjab Rx 41,000, and the Central Provinces Rx 22,700. According to the Accounts and Estimates of the four years, the Government of Madras will have reduced its balances by Rx 1,080,100; Burma Rx 260,600; Bombay Rx 224,200; the Punjab Rx 183,200; the Central Provinces Rx 126,400; the North-West Provinces Rx 84,900; Bengal Rx 63,600; Assam Rx 57,600; and India General Rx 900. The total reduction is thus Rx 2,081,500.
Surpluses: Allotments to Provincial Governments unspent by them.	—	—	—	...	
TOTAL EXPENDITURE charged against the Revenue of the Year Rx	88,675,800	91,005,800	92,222,300	92,326,800	

STATEMENT showing the Principal Figures in the Indian Accounts for 1891–92 and 1829–93,

REVENUE.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	REMARKS.

and Estimates for 1893-94 and 1894-95, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	REMARKS.
EXPENDITURE NOT CHARGED TO REVENUE:					
Capital Outlay on Railways and Irrigation Works:	Rx	Rx	Rx	Rx	
State Railways -	2,770,300	3,455,200	2,947,700	3,450,000	
Irrigation Works	729,700	531,100	695,400	550,000	
TOTAL - Rx	3,500,000	3,986,300	3,643,100	4,000,000	

The total outlay on the construction of State Railways during these four years is as follows :—

	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	Rx	Rx	Rx	Rx
From Borrowed Money -	2,770,300	3,455,200	2,947,700	3,450,000
From Revenue - -	672,700	1,324,000	1,156,800	24,400
TOTAL - Rx	3,443,000	4,779,200	4,104,500	3,474,400
DISTRIBUTION.				
East Indian - -	*−73,400*	367,100	541,100	240,000
Eastern Bengal -	196,600	135,100	109,400	90,000
Tirhoot - - - -	36,000	124,800	13,300	80,000
Oudh and Rohilkhand -	2,100	*−49,700*	48,500	74,800
Lucknow - Rae Bareli-Benares.	36,500	126,800	84,300	10,000
Bareilly-Rampur-Moradabad.	18,600	251,800	386,600	138,600
Rajputana-Malwa - -	*−35,700*	58,500	47,500	91,200
North-Western - -	292,200	445,200	364,100	285,500
Mushkaf-Bolan - -	182,400	267,200	516,200	576,600
Mari-Attock - - -	87,900	211,100	82,600	50,000
Frontier Railways Reserve Material.	24,000	30,100	13,700	1,200
Peshawar Railway Reserve	35,800	1,000	—	—
South Indian - -	176,900	*−202,500*	72,500	60,000
Guntakul-Hindupur -	111,700	460,500	10,400	5,000
Burma - - -	46,900	50,900	62,200	40,000
Mu Valley - - -	506,200	447,700	289,100	322,800
Assam-Bengal - - -	47,900	*−33,500*	80,000	40,000
East Coast - - -	1,303,700	1,233,600	996,800	760,000
Godhra-Rutlam - -	204,500	633,300	428,000	132,000
Mayavaram-Mutupet -	42,700	91,900	66,400	17,500
Hyderabad-Umarkot -	117,200	42,200	8,200	6,000
Other Lines - - -	19,400	29,000	54,700	94,100
Stores and Reserve, and Lapses.	62,600	27,300	*−476,100*	359,600
TOTAL - - Rx	3,443,000	4,779,200	4,104,500	3,474,400

The outlay occurs on the following Irrigation works :—

	Accounts, 1891-92.	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	Rx	Rx	Rx	Rx
From Borrowed Money -	729,700	531,100	695,400	550,000
From Revenue - -	103,400	71,300	74,600	65,800
TOTAL - Rx	833,100	602,400	770,000	615,800
DISTRIBUTION.				
Orissa Canals -	38,900	36,300	35,300	24,000
Hidgellee Tidal Canal -	23,500	3,800	3,200	12,600
Son Canals - -	20,400	5,600	19,000	5,000
Ganges Canal - -	16,900	11,000	14,100	14,000
Lower Ganges Canal -	21,700	20,800	29,700	22,100
Western Jumna Canal -	4,700	11,700	19,000	22,400
Sirsa Branch	56,800	61,200	47,800	30,000
Bari Doab Canal - -	2,100	25,200	51,900	19,000
Sirhind Canal - -	33,500	15,600	22,600	5,500
Chenab Canal - -	350,600	152,600	220,500	183,000
Kistna Delta System -	42,900	30,700	38,300	34,000
Periyar Project - -	110,300	131,400	129,300	76,000
Eastern Nara Works -	8,500	18,100	36,700	90,000
Rushikulya Project -	64,100	49,600	40,000	30,000
Nira Canal - -	11,800	10,400	10,800	13,700
Other Works and Reserve	26,400	18,400	51,800	34,500
TOTAL - Rx	833,100	602,400	770,000	615,800

NET REVENUE AND EXPENDITURE.

Net Revenue.

Gross Revenue, deducting Refunds and Drawbacks and Charges of Collection.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
	Rx	Rx	Rx	Rx
Land Revenue	20,066,200	20,914,000	21,381,500	21,465,100
Opium	6,150,600	6,390,500	4,809,500	4,138,200
Salt	8,139,000	8,167,400	7,840,600	8,076,100
Stamps	4,076,500	4,253,500	4,337,700	4,330,700
Excise	4,896,800	5,017,200	5,124,900	5,082,700
Provincial Rates	3,438,700	3,643,000	3,424,600	3,467,600
Customs	1,517,900	1,418,200	1,467,800	2,622,100
Assessed Taxes	1,608,500	1,640,400	1,677,500	1,694,600
Forest	641,000	728,600	752,600	659,000
Registration	190,600	215,600	203,700	208,800
Tributes from Native States	776,000	790,100	792,000	775,200
	51,501,800	53,173,500	51,812,400	52,520,100
Deduct: Assignments and Compensations	1,531,900	1,567,800	1,559,300	1,576,600
Net Revenue Rx	49,969,900	51,605,700	50,253,100	50,943,500

Net Expenditure.

Gross Expenditure, deducting Receipts.	Accounts, 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
	Rx	Rx	Rx	Rx
Interest	3,435,700	3,504,500	3,557,600	3,754,600
Post Office, Telegraph, and Mint	*−146,500*	*−231,300*	*−180,400*	*−60,700*
Civil Departments	12,197,700	12,652,000	12,923,500	13,347,500
Miscellaneous Civil Charges	4,149,300	4,660,800	4,658,200	4,771,300
Famine Relief and Insurance	1,268,300	1,116,100	1,138,300	55,000
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance).	163,200	339,500	77,100	24,400
Railway Revenue Account	315,900	1,847,100	1,597,000	2,129,900
Irrigation	673,000	521,600	536,700	445,600
Buildings and Roads	5,581,600	5,193,300	5,286,300	4,859,900
Army Services	21,500,200	22,554,800	22,588,400	22,950,000
Special Defence Works	604,900	458,100	342,000	152,300
	49,743,300	52,616,500	52,524,700	52,429,800
Provincial Adjustments	*−240,900*	*−177,400*	*−478,800*	*−1,184,400*
Net Expenditure Rx	49,502,400	52,439,100	52,045,900	51,245,400
Surplus (+) or Deficit (−) Rx	467,500	*−833,400*	*−1,792,800*	*−301,900*

India Office,
9th May 1894.

HENRY WATERFIELD,
Financial Secretary.

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, *to be Printed*, 9 *May* 1894.

LIST.

1892-93.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1892 to 31st March 1893 - - - - - p. 2

No. 2.—Report of the Auditor upon the Indian Home Accounts, from 1st April 1892 to 31st March 1893, prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd section of Act 21 & 22 Vict. c. 106 - - - - - p. 24

No. 3.—Report of the Auditor of the Indian Home Accounts on the Stores Accounts, from 1st April 1892 to 31st March 1893, prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd section of Act 21 & 22 Vict. c. 106 - - - - - - - - - - - - - - - p. 27

No. 4.—Statement of the Net Expenditure and Receipts on account of the Royal Indian Engineering College, during the Year ended 31st March 1893 - - - - p. 28

No. 5.—Account of the Charges and Receipts in respect of the Indian Troop Service, during the Year ended 31st March 1893 - - - - - - - - - - - p. 29

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of India, for the Year 1892-93 - - - - p. 30

1893-94.

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1893 to 31st March 1894 - - - - p. 40

No. 8.—Statement showing New or Increased Salaries or Pensions granted or created in England, between 1st April 1893 and 31st March 1894 - - - - - - - p. 48

No. 9.—Account showing the Total Amount of Indian Debt raised in England, the Annual Charge thereof, and the Indian Railway Annuities, on the 31st March 1893; the Debt and Charge created in the Year ended 31st March 1894; the Debt and Charge reduced in that Year; and the Total Amount of Debt, the Annual Charge thereof, and the Indian Railway Annuities, on the 31st March 1894 - - p. 50

No. 10.—List of the Establishment of the Secretary of State in Council of India; and Estimate of the Amount required in the Year ending 31st March 1895, to pay the Salaries and other Expenses of the India Office, and of the Office of the Auditor of the Accounts of the Secretary of State in Council - - - - - - - - - - - p. 53

India Office,
8 May 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

No. 1. - - - - - - - - - - -

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£. s. d.	£. s. d.	£. s. d.
Balance on the 1st April 1892 - - -			4,122,626 3 4
REVENUE:			
INTEREST:			
Interest realised from investment of Cash Balance - -	24,487 15 –		
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England and Bank of Ireland -	55 9 11		
		24,543 4 11	
TELEGRAPH.			
Indo-European Telegraph:			
Message Revenue - - - - - -	8,648 8 8		
Miscellaneous Receipts - - - - -	876 16 6		
		9,525 5 2	
MINT:			
Proceeds of sale of Indian Coins sent to this country for assay - -		48 12 6	
MEDICAL:			
Royal India Lunatic Asylum, Ealing:			
Pay, Pensions, &c., of Inmates, appropriated to their Maintenance, to the dates of their transfer to Coton Hill and Yarmouth respectively - - - - - -	£. s. d. 846 16 11		
Sale of Furniture, Farm Produce, &c. - - - - - - -	772 7 6		
	1,619 4 5		
Pay, Pensions, &c., of Lunatics at the Coton Hill Institution, Stafford, and at the Royal Naval Hospital, Yarmouth, appropriated to their maintenance - -	1,363 7 4		
On account of the Maintenance of two Lunatics in Broadmoor Asylum - - - - - - -	111 17 9		
		3,094 9 6	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Sale Proceeds of Books, Maps, &c. - - - - - - - - -		514 11 10	
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:			
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company - -	£. s. d. 8.318 2 11		
Subscriptions in respect of the India Office Provident Fund - - - - - - - - - - -	1,390 1 8		
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:			
Bengal Civil Service Annuity Fund - - - - - -	£. s. d. 1,626 13 8		
Madras Civil Service Annuity Fund - - - - - -	12 15 10		
Bombay Civil Fund: Annuity Branch - - - - - -	33 9 8		
Bengal Civil Fund - - - -	1,477 4 2		
Madras Civil Fund - - - -	129 16 –		
Bombay Civil Fund: Provident Branch - - - - - -	831 19 8		
Bengal Military Orphan Society -	24,729 19 3		
Bengal Military Fund - -	33,436 13 4		
Madras Military Fund - -	16,010 10 7		
Bombay Military Fund - -	10,820 15 9		
Madras Medical Fund - -	132 16 –		
Bombay Medical Retiring Fund -	88 10 3		
Indian Navy Fund - - -	1,030 18 11		
	90,362 3 1		
Subscriptions towards Indian Civil Service Family Pensions - - - - - - - - -	894 7 11		
Family Subscriptions of Native Members of the Covenanted Civil Service - - - - - -	35 10 7		
		101,000 6 2	
Carried forward - - £.		138,726 10 1	4,122,626 3 4

No. 1.

of the GOVERNMENT of *India*, from 1st April 1892 to 31st March 1893.

DISBURSEMENTS.

EXPENDITURE:	£. s. d.	£. s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	509 17 11	
Stores for India: Paper-cutting Machine	83 12 1	
		593 10 –
OPIUM:		
Stores for India: For the Behar and Benares Opium Agencies		695 12 7
SALT:		
Stores for India: For the Salt Department, Madras, &c.		707 19 10
STAMPS:		
Stores for India		31,277 7 3
CUSTOMS:		
Stores for India		15 7 7
FOREST:		
Expenses attending the Examination of Candidates for the Indian Forest Department, &c.	£. s. d. 184 2 1	
Stores for India: Mr. Baden-Powell's Work on Land Tenures	1,592 15 8	
		1,776 17 4
INTEREST ON DEBT (EXCLUDING THAT CHARGED ON PAGE 13, TO RAILWAYS):		
Interest on Loans contracted in England:*		
India 3½ per Cent. Stock	£. s. d. 1,818,509 6 9	
India 3 per Cent. Stock 649,722 17 11		
Less—Chargeable against Companies on Advances (*see* p. 13) 205,099 11 7		
	444,623 6 4	
India 5 per Cent. Stock (accrued prior to 5th July 1880)	58 16 8	
India 4 per Cent. Stock (accrued prior to 5th October 1888)	36 13 11	
India Debentures	117,455 – –	
	2,380,683 3 8	
Discount Sinking Fund, in redemption of Debt incurred in excess of Money raised:		
Investment in 8,241*l.* 8*s.* 6*d.* India 3½ per Cent. Stock of the sum applicable to this purpose	8,872 14 1	
Discount on the issue of 1,300,000*l.* India 3 per Cent. Stock	43,940 1 4	
		2,433,495 19 1
INTEREST ON OTHER OBLIGATIONS:		
Interest on Deposits in Regimental Savings Banks of men returned from India	– – –	221 1 11
POST OFFICE:		
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	59,900 – –	
Stores for India	35,757 9 8	
		95,657 9 8
Carried forward £.		2,564,441 5 3

* Total Interest on Loans contracted in England:—

	£. s. d.
India 3½ per Cent. Stock	2,245,524 4 1
India 3 per Cent. Stock	1,032,835 17 2
India 5 per Cent. Stock (prior to 5th July 1880)	58 16 8
India 4 per Cent. Stock (prior to 5th October 1888)	36 13 11
India Debentures	117,455 – –
East Indian Railway Debenture Stock	64,604 4 10
Eastern Bengal Railway Debenture Stock	13,946 7 7
Oude and Rohilkund Railway Debentures and Debenture Stock	76,318 9 1
South Indian Railway Debentures and Debenture Stock	50,152 3 10
£.	3,600,931 17 2

Charged in the Account as follows:—

	£. s. d.	£. s. d.
Under Interest on Ordinary Debt (as above)		2,380,683 3 8
Under Railway Revenue Account (page 13):		
State Railways—Interest on Debt 1,017,092 2 7		
Deduct—Oude and Rohilkund Railway Discount Sinking Fund (*see* p. 12) 1,943 – 8		
	1,015,149 1 11	
State Railways — Interest chargeable against Companies on Advances	205,099 11 7	
		1,220,248 13 6
£.		3,600,931 17 2

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	138,726 10 1	4,122,626 3 4
RECEIPTS—*continued.*		
REVENUE—*continued.*		
MISCELLANEOUS:		
From the Commissioners of Inland Revenue: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -	£. s. d. 921 10 6	
Miscellaneous Fees, &c. - - - - - - -	696 4 11	
Sale Proceeds of Unserviceable Stores, and receipts on sundry Accounts - - - - - - - -	116 15 5	
	1,734 10 10	
Miscellaneous Receipts connected with the Supply of Stores to India:		
Fines and Penalties incurred by Contractors in providing Stores and Freight (less refunds) -	£. s. d. 322 3 10	
Recoveries in respect of Stores lost in transit to India - - -	4,515 4 6	
Recoveries on account of detention of Lighters, &c. - - -	175 6 7	
Sale Proceeds of Sawdust, &c. -	80 13 4	
Repayment of Expenses incurred in respect of Stores purchased on behalf of the Imperial Government - - - - - -	18 – 7	
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - - - - -	350 18 –	
	5,462 6 10	
	7,196 17 8	
RAILWAYS:		
STATE RAILWAYS:		
East Indian Railway: Rent of Premises occupied by the Company - - - - - - - -	- - -	230 – –
BUILDINGS AND ROADS:		
CIVIL WORKS AND MISCELLANEOUS SERVICES:		
Royal Indian Engineering College:		
Fees and Caution Money received from Students	24,783 – –	
Receipts for Testing-work done in the Laboratories; and sale proceeds of Provisions, Farm Produce, &c. - - - - - - -	2,920 9 –	
	27,703 9 –	
Carried forward - - - £.	173,856 16 9	4,122,626 3 4

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued*.

	£. s. d.	£. s. d.
Brought forward - - -	- - -	2,564,441 5 3
DISBURSEMENTS—*continued*.		
EXPENDITURE—*continued*.		
TELEGRAPH:		
Indo-European Telegraph:	£. s. d. £. s. d.	
Payments in respect of Revenue:		
Message Revenue - - -	15,450 10 4	
Joint Purse Agreement - -	10,994 1 3	
Australasian Message Fund - -	4,541 - 7	
	30,985 12 2	
Other payments:		
Absentee Allowances - - -	1,069 3 1	
Expenses of Constantinople Office -	342 16 9	
Contingencies - - - - -	424 10 2	
Stores - - - - - -	5,828 8 -	
	7,664 18 -	
	38,650 10 2	
Red Sea and India Telegraph: Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company, under Act 25 & 26 Vict. c. 39 - - - - - - -	18,027 - -	
Indian Telegraph Department:	£. s. d.	
Absentee Allowances - - - - - - -	5,829 18 3	
Passages to India of Officers of the Department on appointment - - - - - - - -	100 - -	
	5,929 18 3	
	62,607 8 5	
Telegraph Lines in India—Stores for India - - - - - -	79,664 3 11	
		142,271 12 4
MINT:		
Cost of Assay of Indian Coins - - - - - - - -	28 2 6	
Stores for India - - - - - - - - - - -	10,206 7 10	
		10,234 10 4
GENERAL ADMINISTRATION:		
England:	£. s. d.	
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Consulting Officer for the Indian Troop Service, two Members of the London Medical Board, &c. - - - - - - - - - - -	135,382 8 3	
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52	6,506 17 9	
Store Department: Wages of Artificers and Labourers, Commission of Professional Inspectors, Travelling Expenses, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - - - - - -	27,073 8 8	
Law Charges - - - - - - - - - -	1,132 3 2	
Bank of England and Bank of Ireland for Management of Debt - - - - - - - - -	48,596 1 6	
Postage of Despatches to and from India - - -	1,148 8 11	
Telegrams to India - - - - - - - - -	4,541 8 9	
Expenses of Cataloguing the Records of the India Office	532 12 9	
Office Contingencies: Rates, Taxes, Coal, Gas, Candles, Furniture and Repairs, Books, Newspapers, Advertisements, Stamps, Inland Postage and Telegrams, Messengers' Uniforms, and various petty Charges -	10,685 19 -	
	235,599 8 9	
India:		
Expenses of the Delegates of India at the International Monetary Conference at Brussels - - - - -	198 8 9	
Expenses in connection with the Indian Currency Committee - - - - - - - - - - -	120 10 -	
Books and Newspapers supplied to India, not invoiced as Stores - - - - - - - - - - -	454 12 -	
	773 10 9	
	236,372 19 6	
Stores for India: Currency Notes, &c. - - - - - - - -	19,172 6 11	
		255,545 6 5
Carried forward - - - £.		2,972,492 14 4

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	173,856 16 9	4,122,626 3 4
Receipts—*continued.*		
Revenue—*continued.*		
ARMY:		
Effective.		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Military Stores, &c.:	£. s. d.	
Clothing and Necessaries - -	4,246 18 8	
Ordnance and Miscellaneous -	4,155 17 7	
	8,402 16 3	
Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - - -	29,184 8 4	
Passage of Officers and Troops: Recoveries on account of Messing - - - - - - - - -	187 1 1	
Discharge Purchase Money - - - - - -	36 – –	
	37,810 5 8	
Non-Effective.		
Subscriptions towards Indian Military Service Family Pensions - - - - - - - - -	8,565 17 5	
		46,376 3 1
Carried forward - - - £.		220,232 19 10 4,122,626 3 4

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	2,972,492 14 4
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
LAW AND JUSTICE:		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c. - - - - - - - - - - -	191 - -	
Stores for India: Engines and Tea-roller for Port Blair, &c. -	426 8 2	
		617 8 2
MARINE:		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. - - - - - -	52,082 9 3	
Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels -	50,000 - -	
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes - - - - - - - - -	697 10 1	
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c. - - - - - -	1,567 13 5	
	104,347 12 9	
Stores for India - - - - - - - - - -	186,128 4 1	
		290,475 16 10
EDUCATION:		
Passage to India of Educational Officers on appointment, &c. -	465 10 -	
Scholarships to enable Natives of India to pursue their Education in this country - - - - - - - -	1,276 15 1	
		1,742 5 1
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment - - -	- - -	300 - -
MEDICAL:		
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff, Board and Clothing of the Lunatics, &c., to the date of the Removal of the Patients; and Expenditure consequent on the Closing of the Asylum - - - - -	3,231 16 11	
Cost of Maintenance of Lunatics at the Coton Hill Institution, Stafford, and at the Royal Naval Hospital, Yarmouth, and Expenses connected with the Removal of the Patients -	6,133 7 9	
Maintenance of Lunatics at other Asylums - - - -	298 1 9	
		9,663 6 5
POLITICAL:		
Mission to the Court of Persia - - - - - - -	7,000 - -	
Her Majesty's Establishments in China - - - - -	12,500 - -	
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River -	1,250 - -	
Pay and Expenses of an Officer deputed to Lisbon in connection with the Anglo-Portuguese Treaty regarding Goa - -	193 13 -	
Contribution towards the Expenses of the Jeddah Consulate -	458 - -	
Pay and Expenses of Two Officers in attendance on His Highness the Gaikwar of Baroda during his visit to England -	590 13 4	
Miscellaneous - - - - - - - - - - -	7 8 -	
	21,999 14 4	
Stores for India: Presentation Articles - - - - -	327 5 5	
		22,326 19 9
Carried forward - - - £.		3,297,618 10 7

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	220,232	19	10	4,122,626	3	4
Receipts—*continued.*						
Carried forward - - - £.	220,232	19	10	4,122,626	3	4

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued*.

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,297,618 10 7
DISBURSEMENTS—*continued*.		
EXPENDITURE—*continued*.		
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Objects of a Literary, Scientific, or Antiquarian Character -	3,158 7 1	
Expenses attending the preparation of the "Fauna Indica" -	579 16 9	
Purchase of Stallions - - - - - - - - -	12,869 7 4	
Contingent Expenses of the India Museum Collection at Kew	553 13 1	
Preparation of Tide Tables for Indian Ports - - -	849 11 –	
Grant towards the Indian Section of the Imperial Institute -	875 – –	
Deputation Allowance of the Census Commissioner of India while completing Report on Indian Census of 1891 - -	1,112 15 3	
Remuneration to Dr. Voelcker in respect of his Deputation to India on Agricultural Duty - - - - - - -	2,394 10 5	
Expenses attending the Reproduction of the Ajanta Cave Paintings - - - - - - - - - -	250 – –	
Remuneration to Officers and others specially employed, and Miscellaneous Expenditure - - - - - - -	610 14 –	
	23,253 14 11	
Stores for India - - - - - - - - - -	20,874 2 4	
		44,127 17 3
TERRITORIAL AND POLITICAL PENSIONS:		
His Highness Maharajah Duleep Singh - - - -	26,569 4 11	
Members of the Bengal Nizamut Family - - - -	2,648 6 8	
		29,217 11 7
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:		
Covenanted Civil Service - - - - - - - -	79,791 14 6	
Military Officers in Civil employ - - - - - -	70,987 19 9	
Uncovenanted Service - - - - - - - - -	52,297 4 –	
Bengal Pilot Service - - - - - - - - -	1,715 8 3	
Marine Service - - - - - - - - - -	3,033 10 –	
		207,825 16 6
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Pensions for Distinguished and Meritorious Services - - -	11,039 11 6	
Pensions on Retirement of Officers of the following Classes:—		
India Office:	£. s. d.	
Superannuation - - - - - -	16,180 19 3	
Compensation (on Reduction of Staff) -	20,773 8 6	
Compassionate - - - - - -	1,996 10 5	
	38,950 18 2	
Judges of the High Courts in India - - - - - -	29,896 19 7	
Uncovenanted Service of India - - - - - -	180,527 18 9	
Bengal Pilot Service - - - - - - - - -	6,267 – –	
Marine Service (under the New Regulations) - - -	5,624 4 1	
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:		
Officers, &c., of the Home Establishment, of the St. Helena Establishment, and of the Maritime Service, pensioned on the Abolition of the Commercial Charter in 1834 - - - - - - -	£. s. d. 1,893 2 10	
Officers, &c., of the Home Establishment, pensioned between 1834 and 1858 - -	3,982 18 4	
Professors, &c., at Addiscombe and Haileybury, and Recruiting Staff at Warley, &c.	3,049 15 3	
Judicial Officers of the Straits Settlements appointed by the East India Company -	1,600 – –	
Officers of the late Indian Navy - -	20,943 12 –	
Poplar Fund Pension - - - -	12 – –	
	31,481 8 5	
Carried forward - - - £.	303,788 – 6	3,578,789 15 11

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	220,232	19	10	4,122,626	3	4
RECEIPTS—*continued.*						
Carried forward - - - £.	220,232	19	10	4,122,626	3	4

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	303,788 – 6	3,578,789 15 11
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*		
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed - - - - - - - - -	17,980 4 5	
Pensions payable in respect of the India Office Provident Fund	2,001 1 –	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed - - -	6,215 10 10	
Compassionate and Miscellaneous Pensions - - - -	5,803 13 7	
	335,788 10 4	
Gratuities - - - - - - - - - - - -	861 9 8	
Gratuities granted on retirement to Members of the Uncovenanted Service of India - - - - - - - - - -	336 17 6	
Relief to Distressed Natives of India - - - - - - -	392 18 2	
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - -	355 – –	
	337,734 15 8	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund - £. 319,552 11 2		
Madras Civil Service Annuity Fund - 108,150 9 6		
Bombay Civil Fund: Annuity Branch - 82,280 19 2		
Bengal Civil Fund - - - - 138,825 9 2		
Madras Civil Fund - - - - 59,084 14 10		
Bombay Civil Fund: Provident Branch 37,154 17 2		
Bengal Military Orphan Society - - 61,157 1 6		
Bengal Military Fund - - - - 212,935 2 2		
Madras Military Fund - - - 200,108 16 1		
Bombay Military Fund - - - 112,225 14 5		
Bengal Medical Retiring Fund - - 31,020 7 9		
Madras Medical Fund - - - - 86,110 17 11		
Bombay Medical Retiring Fund - - 7,524 7 2		
Indian Navy Fund - - - - 16,129 18 –		
	1,472,261 6 –	
Indian Civil Service Family Pensions - - - - -	550 – –	
		1,810,546 1 8
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,356 3 10	
Stores for India - - - - - - - - - -	46,511 15 –	
		52,867 18 10
Carried forward - - - £.		5,442,203 16 5

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

Brought forward - - - £. 220,232 19 10 | 4,122,626 3 4

Receipts—*continued.*

	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.	Oude and Rohilkund Railway.	South Indian Railway.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
State Railways—Annuities in purchase of Railways (including Sinking Funds):						
Interest in lieu of Deferred Annuity:						
Interest at 4 per cent. per annum on 6,550,000*l.* (being one-fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled - - -

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	5,442,203 16 5
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - - -	15,737 14 –	
Cost of Insignia, &c., of the Orders of the "Star of India," the "Indian Empire," and the "Crown of India" - - -	1,256 7 –	
Composition in lieu of Stamp Duty on India Debentures -	150 – –	
Expenses of Civil Officers studying the Russian Language -	242 – –	
Contribution towards the Expenses of the International Tariffs Bureau, at Brussels - - - - - - - - -	198 8 1	
Sundries - - - - - - - - - - -	3 17 9	
	17,588 6 10	
Miscellaneous Charges connected with the supply of Stores to India:		
Cost of Stores lost in transit to India, General Average, &c. - - - £. s. d. 2,793 11 11		
Commission on Freight, Lighterage, Dock Dues, Packing, &c. - - 2,607 12 5		
	5,401 4 4	
		22,989 11 2
FAMINE RELIEF AND INSURANCE:		
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:		
Stores for India: Tools for Madras, &c. - - - - -	- - -	3,582 18 2
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS): (*See* Details on opposite page.)		
£. s. d.		
East Indian Railway - - - - 1,169,146 8 5		
Eastern Bengal Railway - - - - 121,197 14 10		
Scinde Punjab and Delhi Railway - - 406,306 12 9		
	1,696,650 16 –	
STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)		
£. s. d.		
East Indian Railway - - - - 313,358 15 7		
Eastern Bengal Railway - - - - 34,414 13 10		
Scinde Punjab and Delhi Railway - - 165,513 6 –		
Oude and Rohilkund Railway - - 351,927 9 10		
South Indian Railway - - - - 151,877 17 4		
	1,017,092 2 7	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:		
£. s. d.		
* Bengal Central Railway - - - - 16,250 – –		
Bengal-Nagpur Railway - - - 81,250 – –		
Indian Midland Railway - - - 41,433 1 –		
Southern Mahratta Railway - - - 66,166 10 7		
	205,099 11 7	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
£. s. d.		
Assam-Bengal Railway - - - - 26,054 8 11		
* Bengal Central Railway - - - - 17,500 – –		
Bengal-Nagpur Railway - - - 171,250 – –		
Indian Midland Railway - - - 212,008 5 –		
Southern Mahratta Railway - - - 202,538 5 –		
South Indian Railway - - - - 30,000 – –		
	659,350 18 11	
GUARANTEED COMPANIES—INTEREST:		
Bombay Baroda and Central India Railway 416,526 10 –		
Great Indian Peninsula Railway - - 1,196,289 – –		
Madras Railway - - - - - 532,481 12 –		
	2,145,297 2 –	
IRRIGATION:		5,723,490 11 1
MINOR WORKS AND NAVIGATION: Stores for India - - - - - -		578 12 1
Carried forward - - - £.		11,192,845 8 11

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	220,232	19	10	4,122,626	3	4
RECEIPTS—*continued.*						
Carried forward - - - £.	220,232	19	10	4,122,626	3	4

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued.*

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			- - -	11,192,845 8 11
DISBURSEMENTS—*continued.*				
EXPENDITURE—*continued.*				
BUILDINGS AND ROADS:				
MILITARY WORKS: Stores for India - - - - - - - -			40,628 8 10	
CIVIL WORKS AND MISCELLANEOUS SERVICES:				
Royal Indian Engineering College:				
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - -	27,176 - 3			
Disbursements consequent on fire at the College - - - - -	275 17 4			
Refund of Caution Money to Students	171 10 4			
	27,623 7 11			
Cost of alterations and additions to the College Buildings - -	560 7 -			
		28,183 14 11		
Salaries and Expenses, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - - - - - - - -		4,536 17 10		
Passage to India of Officers on appointment - -		761 - -		
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - -		9,012 4 9		
Absentee Allowances of Civil Officers in the Public Works Department - - - - - - -		40,191 11 -		
Salaries and Expenses of Native Officers of the Public Works Department, while undergoing practical training in this country - - - - - - -		478 13 9		
Pay and Expenses of a Mechanic superintending erection of Lighthouse Apparatus, Pay and Expenses of an Officer attending Railway Congress, expenses of Officers of the Public Works Department visiting Works, &c. - - - - - - - - - -		367 11 6		
		83,531 13 9		
Stores for India - - - - - - - -		2,407 13 7		
			85,939 7 4	
ARMY:				126,567 16 2
Effective.				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India:—	£. s. d.			
For the year 1892–93 - -	753,000 - -			
In settlement of the years 1887–88 to 1891–92 - - - - -	212,458 - -			
	965,458 - -			
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office -	1,307 19 9			
		966,765 19 9		
Furlough Allowances of Officers of the Indian Service -		256,653 18 8		
Furlough Allowances of Officers of British Regiments serving in India - - - - - - - -		92,983 2 9		
Advances to Regiments proceeding to India - - -		6,047 2 8		
Pay and Allowances during Voyage, of Regiments returning from India - - - - - -		2,938 1 6		
Indian Troop Service - - - - - - - -		237,406 19 4		
Carried forward - - - £.		1,562,795 4 8	- - -	11,319,413 5 1

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	220,232	19	10	4,122,626	3	4
Receipts—*continued.*						
Total Receipts on account of Revenue - -				220,232	19	10
Carried forward - - - £.				4,342,859	3	2

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	1,562,795	4	8	-	-	-	11,319,413	5	1
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
ARMY—*continued.*									
Effective—continued.									
Passage of Officers and Troops otherwise than in Troop Ships	7,727	14	1						
Outfit Allowance to Officers on promotion to Commissioned Rank - - - - - - - - -	200	-	-						
Deferred Pay issued to Non-commissioned Officers who took their Discharge when on Furlough - - -	355	15	6						
Pay and Allowances of Second Lieutenants on appointment - - - - - - - - - -	1,227	14	3						
Pay and Allowances of Surgeons on appointment, &c. -	4,047	3	6						
Pay and Expenses of Military Officers on Special Duty	4,595	17	5						
Pay and Expenses of Military Officers under Technical Instruction - - - - - - - - - -	3,188	14	11						
Pay and Expenses of Military Officers studying the Russian Language - - - - - - - -	2,349	18	8						
Outfit Allowance, Passage to India, &c., of Lady Nurses on appointment - - - - - - - - -	565	19	-						
Pay and Expenses of Artificers on appointment to various Government Factories in India; and other Miscellaneous Expenditure - - - - - - - -	2,168	16	11						
	1,589,422	18	11						
Stores for India:	£.	s.	d.						
Clothing - - - - - -	234,407	18	3						
Ordnance and Miscellaneous - -	583,819	3	2						
Medical - - - - - -	50,481	17	3						
Malt Liquor - - - - - -	17	10	-						
Commissariat - - - - -	42,549	10	6						
	911,275	19	2						
Non-Effective.				2,500,498	18	1			
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces, for service in India:—									
For the year 1892-93 - - -	360,297	-	-						
In settlement of the year 1891-92	11,084	8	-						
	371,381	8	-						
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments - - - - - - - -	27,539	1	2						
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - - - -	1,881,360	4	5						
Compassionate Allowances of Officers removed from the Service, &c. - - - - - - - - -	1,652	9	3						
Pensions of Non-commissioned Officers and Soldiers -	12,287	4	11						
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of Duty -	10,258	11	2						
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - - - - -	65,845	2	4						
Indian Military Service Family Pensions, towards which the Officers subscribed - - - - - - - -	17,148	-	4						
Payment to the Representatives of Lord Clive, on account of their Reversionary Claim to the Capital of the late "Lord Clive's Fund" - - - - -	806	-	-						
Cost of Medals - - - - - - - -	18	17	9						
				2,388,296	19	4			
							4,888,795	17	5
SPECIAL DEFENCE WORKS:									
INDIA:									
Miscellaneous payments in connection with Indian War Vessels - - - - - - - -	3,105	12	10						
Stores for India - - - - - - - -	111,910	9	6						
				115,016	2	4			
ADEN: Portion chargeable against Indian Revenues of the Cost of Stores supplied - - - - - - - - - - - - -				11,316	1	6			
							126,332	3	10
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) - - £.							16,334,541	6	4

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -				4,342,859	3	2
RECEIPTS—*continued.*						
DEBT:						
PERMANENT DEBT INCURRED:						
India 3 per Cent. Stock—Loan issued:						
Created under Act 51 Vict. c. 5, for Advances to Railway Companies - - - - - - - - - - - - -	347,505	12	10			
Created under Act 51 Vict. c. 5, for discharge of 770,300*l.* Oude and Rohilkund Railway Debentures - - - - - - - - -	797,246	19	9			
Created under Act 53 Vict. c. 6, for discharge of 150,000*l.* South Indian Railway Debentures - - - - - - - - -	155,247	7	5			
				1,300,000	–	–
DEPOSITS AND ADVANCES:						
REPAYMENT OF ADVANCES:						
Special Defence Works at Aden:						
Repayment of portion of Expenditure in England during the year 1891–92, recoverable from the Imperial Government - - -	460	2	4			
Part of the sum described in the Account for 1890-91 under "Advances Repayable" as portion of Expenditure in England recoverable from the Imperial Government, which has now been charged against Indian Revenues - - - - - - - -	4,010	14	–			
				4,470	16	4
Carried forward - - - £.				5,647,329	19	6

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued*.

	£.	s.	d.	£.	s.	d.
				Brought forward - - -	16,334,541	6	4
DISBURSEMENTS—*continued*.						
EXPENDITURE NOT CHARGED TO REVENUE:						
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:						
STATE RAILWAYS:						
Stores for India - - - - - - - -	1,024,890	1	9			
Salary and Expenses of Consulting Engineer and Staff, Pay and Passages of Mechanics on appointment, &c. - - - - - - - - -	9,783	2	3			
				1,034,673	4	–	
IRRIGATION WORKS:						
Stores for India - - - - - - - - - - - -				5,807	12	6	
							1,040,480	16	6
DEBT:						
PERMANENT DEBT DISCHARGED:						
India 5 per Cent. Stock - - - - - - - - - -				400	–	–	
India 4 per Cent. Stock - - - - - - - - - -				940	8	7	
Oude and Rohilkund Railway Debentures - - - - - - -				1,770,300	–	–	
South Indian Railway Debentures - - - - - - - -				150,000	–	–	
India 3½ per Cent Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 12 and 3 respectively) - - - -				—			
							1,921,640	8	7
DEPOSITS AND ADVANCES:						
ADVANCES REPAYABLE:						
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government - - - - -				4,235	17	2	
MISCELLANEOUS DEPOSITS:						
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several Undertakings by the State, claimed during the year by the persons entitled thereto - - - - - -				858	18	7	
							5,094	15	9
				Carried forward - - - £.	19,301,757	7	2

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
			Brought forward - - -	5,647,329 19 6
Receipts—*continued.*				
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:				
On account of Subscribed Capital:				
State:				
Assam-Bengal Railway - -	- -	1,210,967 - -		
Guaranteed:				
Great Indian Peninsula Railway - - - - - -	259,600 - -			
Madras Railway - - -	100,000 - -			
		359,600 - -		
			1,570,567 - -	
On account of Transfer Fees and Miscellaneous Refunds:				
State:				
Assam-Bengal Railway - -	249 3 3			
* Bengal Central Railway - -	119 13 7			
Bengal-Nagpur Railway - -	151 10 6			
Indian Midland Railway - -	635 5 5			
† Rohilkund and Kumaon Railway	19 15 -			
Southern Mahratta Railway -	145 19 1			
		1,321 6 10		
Guaranteed:				
Bombay Baroda and Central India Railway - - -	1,529 13 11			
Great Indian Peninsula Railway	5,759 10 4			
Madras Railway - - -	490 5 10			
		7,779 10 1		
			9,100 16 11	
				1,579,667 16 11
			Carried forward - - - £.	7,226,997 16 5

* *See* note on page 13.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued*.

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			19,301,757 7 2
DISBURSEMENTS—*continued*.			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*			
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.:			
State:			
Assam-Bengal Railway - - - - -	182,413 18 9		
† Bengal Central Railway - - - - -	2,102 4 –		
Bengal-Nagpur Railway - - - - -	113,760 14 –		
Indian Midland Railway - - - - -	53,248 5 9		
‡ Rohilkund and Kumaon Railway - - -	5,144 – 7		
Southern Mahratta Railway - - - -	30,939 6 10		
		387,608 9 11	
Guaranteed:			
Bombay Baroda and Central India Railway -	122,456 10 –		
Great Indian Peninsula Railway - - - -	347,486 9 7		
Madras Railway - - - - - -	64,017 13 6		
		533,960 13 1	
			921,569 3 –
Carried forward - - - £.			20,223,326 10 2

* Advances to the East Indian, the South Indian, and the Bengal and North-Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

† *See* note on page 13.

‡ *See* note on page 20.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -				7,226,997	16	5
Receipts—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Repayments by Her Majesty's Treasury and other Public Departments, in respect of						
Advances in India on account of the Emigration of Coolies, and Supplies to Her Majesty's Ships on the East India Station - - -	101,149	18	1			
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c. -	29,489	10	9			
Pensions paid in India to retired Hong Kong Police - - - -	1,134	13	8			
Moiety of Expenditure at Aden on account of Defence Works - -	6,521	17	1			
Expenses incurred in India in connection with the Enlistment of Natives of India for Service in the Colonies - - - - - - -	1,647	16	8			
Miscellaneous Advances made in India - - - - - - -	10,846	11	3			
	150,790	7	6			
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - - -	20,911	13	3			
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds -	1,457	4	8			
Rajputana-Malwa Railway: Miscellaneous Refunds - - - - - -	1,702	16	–			
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds	660	14	7			
Bengal and North-Western Railway Company: Transfer Fees and Miscellaneous Refunds - - - - - - - - - - - - -	597	16	5			
Miscellaneous Receipts - - - - - - - - - - - -	3,164	14	2			
Bills of Exchange and Telegraphic Transfers on India - - - - -	16,532,215	6	3			
				16,711,500	12	10
			£.	23,938,498	9	3

India Office, 30 September 1893.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
8 May 1894.

For Statement showing new or increased salaries or pensions granted or created within

of the Government of *India*, from 1st April 1892 to 31st March 1893—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -				20,223,326	10	2
DISBURSEMENTS—*continued.*						
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Payments to Her Majesty's Treasury and other Public Departments, on account of						
Postal and Money Order Transactions - - - - - - - -	75,903	19	7			
Little Basses Light Vessel Dues - - - - - - - - -	11,986	6	4			
Balances of Shipping Masters' Accounts - - - - - - -	2,520	19	6			
Miscellaneous - - - - - - - - - - - - - -	639	7	4			
	91,050	12	9			
Family and Miscellaneous Remittances - - - - - - - -	377,722	4	8			
Family Allotments of Mechanics, &c. - - - - - - - -	2,433	17	7			
Remittances by Administrators General - - - - - - - -	119,182	–	2			
East Indian Railway Company; Advances for purchase of Stores, &c. - -	251,985	18	10			
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - -	215,980	8	11			
South Indian Railway Company: Advances for purchase of Stores, &c.	137,665	19	11			
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - - - - - - - - - - - - -	67,196	11	2			
Stores chargeable to Provincial and Local Funds and to Native States -	107,112	8	11			
Bills drawn by the Mission to the Court of Persia, in respect of Advances made on Indian Account - - - - - - - - - -	31,000	–	–			
Pay and Pensions chargeable to Native States, Local Funds, &c. - -	28,666	10	4			
Brokerage on conversion of India 4½ per Cent. Rupee Loans into 4 per Cent. Rupee Loan - - - - - - - - - - - - -	7,527	13	2			
Miscellaneous Payments to be brought to charge or recovered in India -	9,259	1	8			
				1,446,783	8	1
TOTAL DISBURSEMENTS - - - £.				21,670,109	18	3
BALANCE on the 31st March 1893, including Sums in the hands of Sub-Accountants				2,268,388	11	–
£.				23,938,498	9	3

E. R. Cave-Browne, Accountant General.

---

subject to the observations contained in the annexed Report, it is correct.

Walter Carew Cocks, Auditor.

---

the year 1892–93, *see* pages 48 and 49 of the Home Accounts presented in May 1893, No. 211.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1892 to 31st March 1893; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of Act 21 & 22 Vict. c. 106.

1. OF the several sums stated in my Report on the Account for the year 1891–92 to have been disallowed or surcharged, the following remained unadjusted at the close of the year 1892–93, viz.:

Surcharge	- -	2*l.* 12*s.* 0*d.* (part of 3*l.* 4*s.*), *see* paragraph No. 1.
Ditto	- -	16*l.* 3*s.* 0*d.* (part of 70*l.* 1*s.*), *see* paragraph No. 12.
Disallowance	-	5*l.* 16*s.* 5*d.* (part of 103*l.* 0*s.* 7*d.*), *see* paragraph No. 1.
Ditto	- -	15,098*l.* 16*s.* 4*d.*, *see* paragraph No. 24.

2. The amounts of 545*l.* 8*s.* 9*d.* and 11*l.*, referred to in paragraph No. 1, have been allowed by the Secretary of State in Council, and the outstanding question relating to clothing in possession of regiments on their return from India has been settled.

3. With reference to the sum of 1,237*l.* 7*s.* 1*d.*, alluded to in paragraph No. 2, I have to observe that an overpayment has been admitted by the Admiralty to the extent of 978*l.* 3*s.* 3*d.*, and that amount has been refunded, but not within the period of this Account. It must therefore be surcharged.

4. The specific items and other questions mentioned in paragraph No. 22, under the head of Indian Troop Service, have been explained and disposed of; but the questions raised (*see* paragraph No. 11), respecting the detention of the Troop Ships for Imperial purposes have resulted in the admission of short credits, still outstanding, to the amount of 247*l.* 1*s.* 10*d.*, which must be surcharged.

5. Of the advances outstanding, as stated in paragraph No. 3, the sums of 60,200*l.* 8*s.* 11*d.* and 9,666*l.* have been adjusted, but not within the period of this Account. So also, with regard to the balance of the total advances mentioned in paragraph No. 5 of my Report on the Account for the year 1890-91, but accidentally omitted last year, there still remained an unadjusted amount of 20,962*l.* 1*s.* 6*d.* at the close of this Account.

6. Referring to the outstanding amount of 222,000*l.*, alluded to in paragraph No. 6, I have to remark that, while a part has been adjusted, there yet remains the sum of 162,417*l.* 13*s.* 8*d.* to be accounted for in subsequent years.

7. Again, it was mentioned in paragraphs No. 24 and 25 that further advances for stores had been made to the War Office, aggregating the sums of 401,397*l.* 17*s.* 5*d.* and 30,000*l.* respectively. Of these amounts only 51,397*l.* 17*s.* 5*d.* has been accounted for within the year, leaving a balance of 380,000*l.* outstanding.

8. In paragraph No. 24 it was stated that some queries had been raised on the charges made by the War Department for Stores manufactured in the Ordnance Factories, and I have again to report that no reply has been received.

9. In relation to the Indo-European Telegraph I stated, in paragraph No. 13, that I had suggested an amplification of the Returns received from the Officers in India, by which the Australian portion of the trans-Indian traffic should be shown separately, so as to furnish an approximate check upon the Australian Message Fund Account. I have now to report that the Director-in-Chief has informed me that the amplification of the Returns would involve additional expense, and has pointed out that the Accounts in question are signed by the Accounting Officer of the South Australian Government, which (as contributing to the Guarantee Fund) is financially interested in seeing that all messages are brought into the Account. As this check appears likely to be as effective as any rough and approximate check which I could exercise by means of additional information in the Returns, I have agreed to dispense with it, and the Secretary of State in Council has been duly informed.

I now proceed to offer some remarks on the Account for 1892–93, observing that the short credits and overpayments referred to are only those which remained unadjusted on the 31st March 1893.

RECEIPTS.

Buildings and Roads: Civil Works and Miscellaneous Services:

10. Royal Indian Engineering College: Receipts for Testing-work done in the Laboratories; and sale proceeds of Provisions, Farm Produce, &c. - - - - - - £. 2,920. 9*s*. 0*d*.

£. 1. 10*s*. 1*d*., for the sale of Provisions, &c., not having been received, must be surcharged.

Army—Effective:

11. Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment: Clothing and Necessaries - - - £. 4,246. 18*s*. 8*d*.

The sum of 1*l*. 10*s*. 6*d*., short recovered, must be surcharged.

12. Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - - - - - £. 29,184. 8*s*. 4*d*.

The following credits due for Messing, &c., viz., 1*s*. 4*d*., 2*l*. 3*s*., 1*l*., 4*l*. 10*s*., 3*l*. 4*s*., and 4*l*. 6*s*. 2*d*., must be surcharged.

Other questions have been raised on this Account, which are still the subject of correspondence, partly owing to the very late delivery of the Account.

13. Passage of Officers and Troops: Recoveries on account of Messing - - - - - - - - - - - - £. 187. 1*s*. 1*d*.

Two amounts of 2*l*. and 6*l*. 5*s*. respectively, and various other items, aggregating 51*l*. 16*s*. 8*d*., must be surcharged.

Army—Non-Effective:

14. Subscriptions towards Indian Military Service Family Pensions - - - - - - - - - - - - £. 8,565. 17*s*. 5*d*.

A short recovery of 2*s*. 6*d*. must be surcharged.

DISBURSEMENTS.

General Administration: England:

15. Store Department: Wages of Artificers and Labourers, Commission of Professional Inspectors, Travelling Expenses, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - - - - - - £. 27,073. 8*s*. 8*d*.

The sum of 5*s*. 5*d*., overpaid on Wages, must be disallowed.

Marine:

16. Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. - - - - - - £. 52,082. 9*s*. 3*d*.

This amount includes a second advance of 50,000*l*., pending the settlement of the question relating to the Subsidy payable for the above Service.

17. Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels - - - - - - - - - - - - £. 50,000. 0*s*. 0*d*.

This advance, together with that of 6,000*l*. made in the year 1891–92, has been adjusted, but not within the period of this Account.

18. Stores for India - - - - - - - - - - £. 186,128. 4*s*. 1*d*.

This amount includes an advance to the Admiralty of 2,427*l*., which has to be accounted for.

Civil Furlough and Absentee Allowances:

19. Covenanted Civil Service - - - - - - - £. 79,791. 14*s*. 6*d*.

A sum of 18*l*. 16*s*. 3*d*. overpaid on this Account must be disallowed.

Superannuation Allowances and Pensions:

20. Annuities, Pensions, and Allowances payable in respect of the Bengal Civil Service Annuity Fund - - - - - £. 319,552. 11*s*. 2*d*.

Two overpayments of 1*s*. each must be disallowed.

21. Ditto - ditto - in respect of the Bombay Military Fund - - - - - - - - - - - £. 112,225. 14*s*. 5*d*.

The sum of 7*s*. 11*d*. overpaid must be disallowed.

Stationery and Printing:

22. Stationery, Printing, and Bookbinding, for the India Office, &c. - - - - - - - - - - - £. 6,356. 3*s*. 10*d*.

Various items amounting to 5*s*. 6*d*. overpaid must be disallowed.

Army—Effective:

23. Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India - - - - - £. 966,765 19*s*. 9*d*.

A part of this amount, viz., 212,458*l*., is, as stated, in settlement of the years 1887–88 to 1891–92, in accordance with the award of Lord Northbrook's Commission.

A further part, viz., 753,000*l*., is an advance in respect of the year 1892–93, which is the subject of future adjustment.

24. Furlough Allowances of Officers of British Regiments serving in India - - - - - - - - - £. 92,983*l*. 2*s*. 9*d*.

The sum of 2*s*. 10*d*. overpaid, and various overcharges on the Agents' Accounts, aggregating 166*l*. 9*s*. 7*d*., must be disallowed.

25. Indian Troop Service - - - - - - - - - £. 237,406. 19*s*. 4*d*.

Objection has been taken to a charge amounting to 507*l*. 5*s*. 8*d*., but no decision has yet been arrived at on the subject. It must therefore be disallowed.

26. Stores for India: Clothing - - - - - - - £. 234,407. 18*s*. 3*d*.

The following overcharges, viz., 91*l*. 3*s*. 6*d*., 2*l*. 14*s*. 6*d*., 15*s*. 8*d*., and 35*l*. 15*s*. 1*d*., must be disallowed.

27. Ditto - - Ordnance and Miscellaneous - - - £. 583,819. 3*s*. 2*d*.

This amount includes advances to the War Office of 79,000*l*., 63,000*l*., 81,000*l*., and 39,710*l*. 6*s*. 11*d*., which have to be accounted for.

Army—Non-Effective:

28. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for Service in India - - - - - - - - - £. 371,381*l*. 8*s*. 0*d*.

Of this amount the sum of 11,084*l*. 8*s*. is in settlement of the year 1891–92, made on actuarial calculations as arranged between the War Office and India Office. The remainder is an advance in respect of the year 1892–93.

29. Pay and Pensions of Non-Effective and Retired Officers of the Indian Service - - - - - - - - - £. 1,881,360. 4*s*. 5*d*.

An overpayment of 15*s*. must be disallowed.

Special Defence Works:

30. India: Miscellaneous Payments in connection with Indian War Vessels - - - - - - - - - - - £. 3,105*l*. 12*s*. 10*d*.

The amounts of 2*l*. and 10*s*. 6*d*., overpaid under this head, must be disallowed.

31. Stores for India - - - - - - - - - £. 111,910. 9*s*. 6*d*.

This amount includes two overpayments, viz.: 1*l*. 6*s*. 8*d*. and 9*s*. 11*d*., which must be disallowed, and some advances to the War Office, altogether 40,000*l*., which have to be accounted for.

32. Aden: Portion chargeable against Indian Revenues of the Cost of Stores supplied - - - - - - - - £. 11,316. 1*s*. 6*d*.

The sum of 4*l*. 10*s*. 10*d*. overcharged must be disallowed.

Capital Outlay on Railways and Irrigation Works:

33. State Railways: Stores for India - - - - - £. 1,024,890. 1*s*. 9*d*.

Two overpayments, viz., 2*l*. 17*s*. 3*d*. and 7*s*. 4*d*., must be disallowed.

	£.	*s*.	*d*.	£.	*s*.	*d*.
To the Balance as shown in the present Account - - -				2,268,388	11	–
the following sums will have to be added :—						
Surcharges on previous Account - - -	1,244	–	1			
Ditto - present Account - - -	78	9	3			
Disallowances, previous Account - - -	15,104	12	9			
Ditto - present Account - - -	837	1	5			
				17,264	3	6
				£. 2,285,652	14	6

India Audit Office,
8 May 1894.

Walter Carew Cocks, Auditor.

No. 3.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES ACCOUNTS, from 1st April 1892 to 31st March 1893; prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of Act 21 & 22 Vict. c. 106.

1. OF the packing accounts outstanding in respect of the years 1889–90 and 1890–91, viz., 45 and 46 respectively, as stated in my previous Report, none has since been received.

2. The number of outstanding packing accounts for the year 1891–92 has been reduced by seven, which have been received during the past year, leaving 68 still unaccounted for.

3. The packing accounts sent to India during the year now under review have numbered 5,935, being an increase of nearly 22 per cent. on the total of the preceding year, of which only 77 remain outstanding.

4. Attention has been drawn by me to a few irregularities in the packing accounts which have been returned.

India Audit Office,
8 May 1894.

Walter Carew Cocks, Auditor.

No. 4.

STATEMENT of the NET EXPENDITURE and RECEIPTS on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1893.

	£.	s.	d.
NET EXPENDITURE:			
Salaries and Allowances of President, Professors, Lecturers, Examiners, Chaplain, &c. -	11,975	1	5
Steward's Salary, Wages of Servants, Expenses of Laundry, &c. - - - - -	2,568	7	11
Rates and Taxes, Maintenance of Buildings, Repairs of Furniture, &c. - - - -	2,158	18	4
Lights, Fuel, and other House Articles - - - - - - - - - -	1,279	19	–
Provisions, Wines, &c. - - - - - - - - - - - - - -	4,541	5	–
Advertisements, Postage, Travelling Expenses, &c. - - - - - - - -	526	3	8
Library, Laboratory, Workshops, &c., Expenses of Students visiting Works and Forests, &c. - - - - - - - - - - - - - - - -	1,215	19	4
Disbursements consequent on Fire at the College - - - - - - - -	275	17	4
	24,541	12	–
Deduct,—			
Receipts on account of Garden, Farm, and Dairy, in excess of Expenditure -	10	3	5

	£.	s.	d.	£.	s.	d.			
EXPENDITURE:									
Salaries of President, Professors, &c.; Wages of Servants, &c.; Provisions and Contingent Expenses (page 15) - - - - - - - - - -	27,176	–	3						
Disbursements consequent on Fire at the College (page 15) - - - - - - - - - -	275	17	4						
				27,451	17	7			
Less,—								24,531	8	7
Receipts for Testing-work done in the Laboratories; and Sale Proceeds of Provisions, Farm Produce, &c. (page 4) - -				2,920	9	–			
RECEIPTS:									
Fees and Caution Money received from Students (page 4) - - -				24,783	–	–			
Less,—								24,611	9	8
Refund of Caution Money (page 15) - - - - -				171	10	4			
Excess Receipt, excluding Interest on Capital Outlay - - - £.								80	1	1

Cost of alterations and additions to the College Buildings (page 15) - - - - £. 560 7 –

E. R. Cave-Browne, Accountant General.

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE, from 1st April 1892 to 31st March 1893.

	£. s. d.
1. Capital Charges of the Service	—
2. Salaries, &c., of Establishments in England, Egypt, and India	6,677 15 6
3. Repairs, and Naval and Gunners' Stores for the Troop Ships	35,770 – 10
4. Furniture, Lamps, and Mess Articles for the Troop Ships	2,726 13 10
5. Coal for the Troop Ships	36,764 10 6
6. Mess of Officers on board the Troop Ships	21,219 9 7
7. Provisions and Stores for Troops and Horses	25,775 8 10
8. Pay, Victualling, &c., of the Crews of the Troop Ships	62,555 15 8
9. Miscellaneous Charges of the Troop Ships	2,003 13 2
10. Suez Canal Transit Charges	36,450 8 5
11. Repairs, Stores, &c., for the Victoria Buildings at Suez	145 19 7
12. Miscellaneous Expenses of the Service	6,032 7 11
13. Cost of Conveyance of Troops in other than Indian Troop Ships	13,742 15 1
	249,864 18 11
Deduct,—	
Receipts from the Imperial Government for employment of the Troop Ships, and for passages of Officers and Men on Imperial Service (£. s. d.: 1,171 6 9)	
Recoveries on account of the Messing of Officers, &c., and the Rations of Troops (£. s. d.: 17,428 14 11)	
Proceeds of Sale of Old and Unserviceable Stores, and recoveries for loss or damage of Stores, and for Forage supplied to Officers' Horses, and sale of the "Jumna" to the Admiralty (£. s. d.: 11,720 14 10)	30,320 16 6
	219,544 2 5
Abate,—	
Transactions through the Troop Service Accounts for Other Services	63 12 11
£.	219,480 9 6

	£. s. d.	£. s. d.
Net Expenditure in England, as shown in the Home Accounts:—		
Disbursements (page 15)	237,406 19 4	
Receipts (page 6)	29,184 8 4	
		208,222 11 –
Net Expenditure in India, as shown in the Finance and Revenue Accounts:—		
Disbursements (page 184)	14,465 3 1	
Receipts (page 178)	3,207 4 7	
		11,257 18 6
		219,480 9 6

H. W. Brent,
Director of Transports.

I concur.

A. W. Chitty,
Consulting Officer, Indian Troop Service.

Admiralty, 19 February 1894.

No. 6.

COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1892–93. Budget Estimate, March 1892.	1892–93. Account.	Increase.	Decrease.	
REVENUE:					
INTEREST:	£.	£.	£.	£.	
Interest realised from Investment of Cash Balance, &c.	25,000	24,543	-	457	1
TELEGRAPH:					
Indo-European Telegraph:					
Message Revenue	5,100	8,648	3,548	-	2
Miscellaneous Receipts	400	877	477	-	3
MINT:					
Proceeds of Sale of Indian coins sent to this country for assay	-	49	49	—	4
MEDICAL:					
Pensions, &c., of Lunatics appropriated to their maintenance, &c.	2,200	3,094	894	-	5
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale Proceeds of Books, Maps, &c.	200	515	315	—	6
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	9,800	9,708	-	92	7
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	87,600	90,362	2,762	-	8
Subscriptions towards Indian Civil Service Family Pensions	1,000	894	-	106	9
Family Subscriptions of Native Members of the Covenanted Civil Service	-	36	36	—	10
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items	2,500	7,197	4,697	-	11
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of Premises occupied by the Company	200	230	30	—	12
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Repayment of Advances of Interest.	900	-	-	900	13
BUILDINGS AND ROADS:					
CIVIL WORKS AND MISCELLANEOUS SERVICES:					
Royal Indian Engineering College: Fees from Students, &c.	27,700	27,704	4	—	14
ARMY:					
Effective.					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; recoveries on account of Messing, &c.	30,200	37,810	7,610	-	15
Non-Effective.					
Subscriptions towards Indian Military Service Family Pensions	8,000	8,566	566	-	16
TOTAL RECEIPTS ON ACCOUNT OF REVENUE, carried forward £.	200,800	220,233			

No. 6.

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1892–93.

	EXPLANATIONS OF INCREASE OR DECREASE.
2	The dates of the receipts from the Imperial Ottoman Telegraph Administration on account of traffic balances are very uncertain during 1892–93 5,200*l.* was received for the year 1890–91, and 3,448*l.* on account of the year 1891–92.
3	Sale proceeds of Cable Core returned to this country.
5	The sale of the furniture and effects at the Ealing Asylum realised more than was estimated.
8	The increase is owing to the arrangements which have been made for issuing monthly in arrear, instead of quarterly in arrear, the Pay and Pensions from which these subscriptions are deducted.
11	The Account includes a receipt of 4,515*l.* in respect of the value of Stores lost in transit to India.
13	The Government share of Surplus Profits for the year 1891 was not received within the year 1892–93 as was expected, owing to questions having been raised as to the amount of that share.
15	The Account includes a receipt of 8,500 *l.* in respect of the sale of the Indian Troopship "Jumna."
16	The increase is mainly owing to the arrangements which have been made for issuing monthly in arrear, instead of quarterly in arrear, the Pay and Pensions from which these subscriptions are deducted.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1892-93. Budget Estimate, March 1892.	1892-93. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward - - -	200,800	220,233			
DEBT:					
PERMANENT DEBT INCURRED:					
India 3 per Cent. Stock—Loan issued:					
Created under Acts 51 Vict. c. 5, and 53 Vict. c. 6, for Advances to Railway Companies, and for discharge of Debentures - -	1,800,000	1,300,000	- -	500,000	1
DEPOSITS AND ADVANCES:					
REPAYMENT OF ADVANCES:					
Repayment of portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government, &c. - - - - - - - - - - -	6,200	4,471	- -	1,729	2
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:					
On account of Subscribed Capital - - - - - -	1,788,200	1,570,567	- -	217,633	3
On account of Transfer Fees and Miscellaneous Refunds -	- -	9,101	9,101	- -	4
	1,788,200	1,579,668			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Repayments by Her Majesty's Treasury and other Public Departments, in respect of Advances in India on account of Emigration of Coolies, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - -	92,000	150,790	58,790	- -	5
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - - -	28,800	20,911	- -	7,889	6
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds	1,000	1,457	457	—	7
Rajputana-Malwa Railway: Miscellaneous Refunds - - - - -	- -	1,703	1,703	—	8
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds	- -	661	661	—	9
Bengal and North-Western Railway Company: Transfer Fees and Miscellaneous Refunds - - - - - - - - - - - -	- -	598	598	—	10
Miscellaneous Receipts - - - - - - - - - - -	3,200	3,165	- -	35	11
Bills of Exchange and Telegraphic Transfers on India - - - -	17,000,000	16,532,215	- -	467,785	12
	17,125,000	16,711,500			
Total Receipts - - - £.	20,920,200	19,815,872			

of the Home Treasury of the Government of *India*, for the Year 1892-93—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	When the Budget Estimate was framed, it was thought probable that the Southern Mahratta Railway Company might require an advance of 600,000*l.* to discharge Debentures falling due on the 1st April 1892. The Debentures were, however, renewed instead of being discharged, and the amount of Stock issued was reduced to 1,300,000*l.*
3	There was a reduction of 97,800*l.* in the receipts from the Madras Railway Company, and of 40,400*l.* in the receipts from the Great Indian Peninsula Railway Company, owing to Debentures having been renewed instead of being replaced by fresh capital; and of 289,033*l.* in the receipts from the Assam-Bengal Railway Company, of which 102,905*l.* was received in March 1892. On the other hand, there was an increase of 209,600*l.* in the receipts from the Great Indian Peninsula Railway Company on account of fresh capital.
4	These receipts are very uncertain and generally small, and consequently they are not estimated.
5	There was an increase of 32,271*l.* in the repayments on account of Coolie Emigration, and of 6,879*l.* in connection with supplies to Her Majesty's ships; increases also occurred under several other heads.
6	The receipts were less than the average of recent years.
12	It was not found possible to sell within the year sufficient Bills and Transfers to realise the amount entered in the Budget Estimate.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS. EXPENDITURE:	1892–93. Budget Estimate, March 1892.	1892–93. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
LAND REVENUE:					
Law Charges in connection with Appeals from India	600	510	- -	90	1
Stores for India	100	84	- -	16	2
OPIUM: Stores for India	600	696	96	—	3
SALT: Stores for India	200	708	508	- -	4
STAMPS: Stores for India	36,000	31,277	- -	4,723	5
CUSTOMS: Stores for India	100	15	- -	85	6
FOREST:					
Expenses attending the examination of Candidates for the Indian Forest Department, &c.	100	184	84	—	7
Stores for India	1,600	1,593	- -	7	8
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):					
Interest on Loans contracted in England	2,386,900	2,380,683	- -	6,217	9
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	8,900	8,873	- -	27	10
Discount on the issue of India 3 per Cent. Stock	- -	43,940	43,940	- -	11
INTEREST ON OTHER OBLIGATIONS:					
Interest on Deposits in Regimental Savings Banks of Men returned from India	200	221	21	—	12
POST OFFICE:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	59,900	59,900	—	—	13
Stores for India	37,000	35,758	- -	1,242	14
TELEGRAPH:					
Indo-European Telegraph:					
Payments in respect of Revenue	41,500	30,985	- -	10,515	15
Other Payments	8,300	7,665	- -	635	16
Red Sea and India Telegraph	18,000	18,027	27	—	17
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	5,000	5,930	930	- -	18
Telegraph Lines in India: Stores for India	83,500	79,664	- -	3,836	19
MINT:					
Stores for India	13,000	10,207	- -	2,793	20
Other Payments	- -	28	28	—	21
GENERAL ADMINISTRATION:					
Home Establishments, &c.	231,200	235,599	4,399	- -	22
Payments on account of Administration in India	700	774	74	—	23
Stores for India	16,800	19,172	2,372	- -	24
LAW AND JUSTICE:					
Stores for India	3,100	426	- -	2,674	25
Other Payments	1,100	191	- -	909	26
MARINE:					
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c.	49,600	52,083	2,483	- -	27
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	55,000	50,000	- -	5,000	28
Sundry items	1,000	2,265	1,265	- -	29
Stores for India	72,100	186,128	114,028	- -	30
EDUCATION:					
Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c.	1,600	1,742	142	—	31
ECCLESIASTICAL:					
Passage to India of Chaplains on appointment	400	300	- -	100	32
MEDICAL:					
Maintenance of Lunatics	8,300	9,663	1,363	- -	33
POLITICAL:					
Mission to the Court of Persia	7,000	7,000	—	—	34
Her Majesty's Establishments in China	12,500	12,500	—	—	35
Sundry items	2,200	2,500	300	—	36
Stores for India	400	327	- -	73	37
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Stores for India	17,200	20,874	3,674	- -	38
Other Payments	21,500	23,254	1,754	- -	39
TERRITORIAL AND POLITICAL PENSIONS:					
His Highness Maharajah Duleep Singh	22,600	26,569	3,969	- -	40
Members of the Bengal Nizamut Family	1,300	2,649	1,349	- -	41
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	209,000	207,826	- -	1,174	42
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	310,000	337,735	27,735	- -	43
Indian Civil, Military, and Medical Funds, &c.	1,437,500	1,472,261	34,761	- -	44
Indian Civil Service Family Pensions	700	550	- -	150	45
Carried forward £.	5,184,300	5,389,336			

of the Home Treasury of the Government of *India*, for the Year 1892–93—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE
4	Owing to a special demand for hydrometers, &c.
5	The demands were smaller than was indicated in the estimates received from India.
9	10,000*l*. was included in the Budget Estimate for interest on Temporary Loans, which was not required. On the other hand, the charge under this head for interest on India 3 per Cent. Stock issued for advances to Railway Companies was increased by 3,723*l*.
11	It was not considered expedient to insert any Discount in the Budget Estimate.
14	The demands were smaller than was indicated in the estimates received from India.
15	The decrease occurred mainly in the payments under the Common Purse Agreement, owing to a slight interruption of the Indo-European route, and to a general decrease of traffic.
18	The increase occurred in Absentee Allowances.
19–20	The demands were smaller than was indicated in the estimates received from India.
22	The Account includes 3,859*l*. for the management of the conversion in this country of the 4½ per Cent. Rupee Loans. There is also an increase of 1,173*l*. in Charges of the Store Department.
24	The cost of Currency Notes was larger than was anticipated.
25	Provision was made in the Budget Estimate for coal for Port Blair, but no demand was received.
26	In the Budget Estimate provision was made for Outfit Allowance of three Judges, but no Judge went to India during the year.
27	The Account includes 2,019*l*. in settlement of the charges in connection with H.M.S. "Sphinx."
28	The Admiralty did not take charge of all the vessels so early as was expected.
29	The increase occurs mainly in advances of Pay to Marine Officers on appointment.
30	Mainly due to large payments on account of the troopships "Warren Hastings" and "Minto," and the dredger "Mud Turtle."
32	Provision was made in the Budget Estimate for the passage of eight Chaplains, but only six went out.
33	The incidental expenses in connection with the closing of the Asylum at Ealing were larger than was estimated.
38	The demands were larger than was indicated in the estimates received from India.
39	The Account includes 2,394*l*. remuneration to Dr. Voelcker in respect of his deputation to India on agricultural duty.
40	Owing to the payment of 3,870*l*. to the British Empire Mutual Life Assurance Company for the redemption of the deferred annuity charge of 1,806*l*. which that Company held on Prince Victor's reversionary interest in the Elvedon Estate, and to the legal expenses incurred in the suit instituted against the Company.
41	Owing to one member of the family having drawn arrears of Pension.
42	There was a large decrease in the number of Officers drawing their Allowances in this country. On the other hand, the Account includes additional payments in connection with the recent arrangements made for the issue of Pay and Allowances monthly in arrear instead of quarterly in arrear.
43	There was an increase of 30,528*l*. in the Pensions of Officers of the Uncovenanted Service, mainly owing to the issue of the Pensions monthly in arrear instead of quarterly in arrear.
44	The increase occurred chiefly in Civil Service Annuities, owing to the recent arrangements which have been made for their issue monthly in arrear instead of quarterly in arrear.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.* **Expenditure**—*continued.*	1892–93. Budget Estimate, March 1892.	1892–93. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward	5,184,300	5,389,336			
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	5,800	6,356	556	—	1
Stores for India	41,000	46,512	5,512	—	2
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Civil Service of India, &c.	18,100	17,588	—	512	3
Miscellaneous Charges connected with the Supply of Stores to India	10,000	5,401	—	4,599	4
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Irrigation Works: Stores for India	—	3,583	3,583	—	5
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
East Indian Railway	313,400	313,359	—	41	6
Eastern Bengal Railway	34,400	34,415	15	—	7
Scinde Punjab and Delhi Railway	165,500	165,513	13	—	8
Oude and Rohilkund Railway	352,200	351,927	—	273	9
South Indian Railway	151,900	151,878	—	22	10
State Railways—Annuities in Purchase of Railways (including Sinking Funds):					
East Indian Railway	1,169,100	1,169,146	46	—	11
Eastern Bengal Railway	121,200	121,198	—	2	12
Scinde Punjab and Delhi Railway	406,300	406,307	7	—	13
State Railways — Interest chargeable against Companies on Advances:					
* Bengal Central Railway	16,300	16,250	—	50	14
Bengal-Nagpur Railway	81,300	81,250	—	50	15
Indian Midland Railway	41,400	41,433	33	—	16
Southern Mahratta Railway	80,800	66,166	—	14,634	17
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway	39,400	26,055	—	13,345	18
* Bengal Central Railway	17,500	17,500	—	—	19
Bengal-Nagpur Railway	171,200	171,250	50	—	20
Indian Midland Railway	212,000	212,008	8	—	21
Southern Mahratta Railway	192,800	202,538	9,738	—	22
South Indian Railway	30,000	30,000	—	—	23
Guaranteed Companies—Interest	2,145,100	2,145,297	197	—	24
IRRIGATION:					
Minor Works and Navigation: Stores for India	700	579	—	121	25
BUILDINGS AND ROADS:					
Military Works: Stores for India	38,400	40,628	2,228	—	26
Civil Works and Miscellaneous Services:					
Furlough Pay and Allowances of Officers in the Public Works Department	54,000	49,204	—	4,796	27
Royal Indian Engineering College	25,600	28,184	2,584	—	28
Sundry items	6,500	6,144	—	356	29
Stores for India	600	2,408	1,808	—	30
ARMY:					
Effective.					
Payments to War Office in respect of British Forces serving in India	760,000	966,766	206,766	—	31
Furlough Allowances and Pay during Voyage of British Forces serving in India	100,000	101,968	1,968	—	32
Furlough Allowances of Officers of the Indian Service	215,000	256,654	41,654	—	33
Indian Troop Service	244,700	237,407	—	7,293	34
Passage of Officers and Troops otherwise than in Troop Ships	9,600	7,728	—	1,872	35
Miscellaneous	18,000	18,700	700	—	36
Stores for India	1,050,100	911,276	—	138,824	37
Non-Effective.					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	360,200	371,382	11,182	—	38
Pay of Non-Effective Colonels of Royal Artillery and new Line Regiments	28,900	27,539	—	1,361	39
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,700,000	1,881,360	181,360	—	40
Miscellaneous Pensions, &c.	91,000	90,868	—	132	41
Indian Military Service Family Pensions	17,000	17,148	148	—	42
SPECIAL DEFENCE WORKS:					
India: Stores for India	165,000	111,910	—	53,090	43
Other Payments	1,000	3,106	2,106	—	44
Aden: Portion chargeable against Indian Revenues of the cost of Stores supplied	63,100	11,316	—	51,784	45
Total Expenditure chargeable against Revenue, carried forward £.	15,950,400	16,334,541			

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

of the Home Treasury of the Government of *India*, for the Year 1892-93—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
2	The demands were larger than was indicated in the estimates received from India.
3	The decrease occurred in the miscellaneous expenditure under this head.
4	The payments for Stores lost in transit to India were less than the provision made in the Budget Estimate.
5	Owing to unforeseen demands.
17	Provision was made in the Budget Estimate to advance 600,000*l.* to this Company for the discharge of Debentures falling due on the 1st of April 1892. The advance, however, was not required, as the Debentures were renewed.
18	Owing to Capital not having been paid up in full to the extent that was anticipated.
22	When the Budget Estimate was framed, it was thought probable that 600,000*l.* Debentures falling due on the 1st of April 1892 would be discharged. They were, however, renewed.
26	The demands were larger than was indicated in the estimates received from India.
27	There was a decrease in the number of Officers drawing their Allowances in this country. On the other hand, the Account includes additional payments in connection with the recent arrangements made for the issue of Pay and Allowances monthly in arrear instead of quarterly in arrear.
28	The payments at the College were larger than was estimated, and include 560*l.* expended on works for protection against fire, &c.
30	The demands were larger than was indicated in the estimates received from India.
31	Arrears which it was intended to pay in 1891-92, were not paid in that year, and fell into 1892-93.
32	The increase occurred in Furlough Allowances.
33	The increase is mainly due to the recent arrangements which have been made for the issue of these Allowances monthly in arrear instead of quarterly in arrear.
34	Mainly owing to reductions in the price of Coal, and in the Suez Canal dues.
35	Owing to a smaller number of Officers than was estimated having to be provided with passages otherwise than in troopships.
37	There was a decrease of 230,181*l.* in Ordnance Stores. On the other hand, there was an increase of 64,008*l.* in Clothing, of 10,249*l.* in Commissariat Stores, and of 17,082*l.* in Medical Stores.
38	A large credit was allowed to India on account of purchase Officers entering the Militia, for the cessation of their half-pay, India being only charged with a portion of the value of their commissions on retirement; but, in the settlement, a considerable sum was paid this year on account of Officers retired in former years.
39	The Pay of one Officer was in abeyance during his tenure of the office of Commander-in-Chief in India.
40	Owing to the recent arrangements which have been made for the issue of Retired Pay monthly in arrear instead of quarterly in arrear.
43	The Budget Estimate was based on information received from India, but the payments to the War Office on this account have not been made so early as was expected.
44	This expenditure, consisting of the Pay, &c., of an Engineer and Artificer whilst superintending the fixing of guns on board the "Abyssinia" and "Magdala," and of miscellaneous payments in connection with the gunboats "Assaye" and "Plassey," was larger than was estimated.
45	The total estimate originally made for these Stores has proved to have been too high.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1892-93. Budget Estimate, March 1892.	1892-93. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Total Expenditure chargeable against Revenue, brought forward	15,950,400	16,334,541			
EXPENDITURE NOT CHARGED TO REVENUE:					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:					
State Railways: Stores for India, &c.	1,382,000	1,034,673	- -	347,327	1
Irrigation Works: Stores for India	3,700	5,808	2,108	- -	2
	1,385,700	1,040,481			
DEBT:					
PERMANENT DEBT DISCHARGED:					
India 5 per Cent. Stock	- -	400	400	- -	3
India 4 per Cent. Stock	- -	940	940	- -	4
Oude and Rohilkund Railway Debentures	1,770,300	1,770,300	—	—	5
South Indian Railway Debentures	150,000	150,000	—	—	6
	1,920,300	1,921,640			
DEPOSITS AND ADVANCES:					
ADVANCES REPAYABLE:					
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	1,100	4,236	3,136	—	7
MISCELLANEOUS DEPOSITS:					
Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Scinde Punjab and Delhi Railway Company, repaid by the Companies on the purchase of their Undertakings by the State, claimed during the year by the persons entitled thereto	500	859	359	—	8
	1,600	5,095			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:					
For Discharge of Debentures	138,200	- -	- -	138,200	9
On account of Stores, Establishment Charges, &c.	1,292,100	921,569	- -	370,531	10
	1,430,300	921,569			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to Her Majesty's Treasury and other Public Departments, on account of Postal and Money Order transactions, &c.	119,500	91,051	- -	28,449	11
Family Remittances, Remittances by Administrators General, &c.	382,000	499,338	117,338	- -	12
East Indian Railway Company: Advances for purchase of Stores, &c.	240,000	251,986	11,986	- -	13
Rajputana-Malwa Railway: Advances for purchase of Stores, &c.	245,000	215,981	- -	29,019	14
South Indian Railway Company: Advances for purchase of Stores, &c.	150,000	137,666	- -	12,334	15
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	20,000	67,197	47,197	- -	16
Stores chargeable to Provincial and Local Funds, and to Native States	96,300	107,112	10,812	- -	17
Miscellaneous Payments to be brought to charge or recovered in India	64,000	76,453	12,453	- -	18
	1,316,800	1,446,784			
Total Disbursements £.	22,005,100	21,670,110			

India Office, 8 May 1894.

of the Home Treasury of the Government of *India*, for the Year 1892–93—*continued*.

EXPLANATIONS OF INCREASE OR DECREASE.

1 The demands were smaller than was indicated in the estimates received from India; and payments amounting to 95,606*l*. in connection with an indent for Stores for the Assam-Bengal Railway, which were included under this head in the Budget, have been charged in the Account under "Payments to Railway Companies on Capital Account."

2 The demands were larger than was indicated in the estimates received from India.

3 Portion of the amount which had remained unclaimed since July 1880.

4 Portion of the amount which had remained unclaimed since October 1888.

9 The debentures were renewed. (*See* note against Receipts on account of Subscribed Capital.)

10 The estimates were furnished by the Railway Companies.

11 The decrease occurred mainly in the payments on account of Indian Money Orders.

12 The increase was consequent on the official rate of exchange being more favourable to remitters than the market rate.

13–15 The estimates were furnished by the several Railway Companies concerned.

16

17 The demands were larger than was indicated in the estimates received from India.

18 The Account includes 7,528 *l*. for brokerage on conversion of India 4½ per Cent. Rupee Loans into 4 per Cent. Rupee Loan, and 2,500*l*. for payment in this country, instead of in India, to the South Indian Railway Company, of the sum due under the proviso to Clause 60 of their contract. There was also an increase of 1,666*l*. in pay and pensions chargeable to other than Indian revenues, owing to the recent arrangements for making these payments monthly in arrear instead of quarterly in arrear.

Henry Waterfield, Financial Secretary.

No. 7. - - - - - - - -

* ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

	£.	£.
REVENUE:		
INTEREST:		
Interest realised from investment of Cash Balance, &c. - - - - - - - - - - - -		10,041
TELEGRAPH:		
Indo-European Telegraph:	£.	
Message Revenue - - - - - - - - - - - - - - - -	1,987	
Miscellaneous Receipts - - - - - - - - - - - - - -	74	
		2,061
MEDICAL:		
Pensions, &c., of Lunatics, appropriated to their maintenance - - - - - - - - - -		1,934
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sale Proceeds of Books, Maps, &c. - - - - - - - - - - - - - - - -		562
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:	£.	
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund - - - - - - -	9,610	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund -	87,221	
Subscriptions towards Indian Civil Service Family Pensions - - - - - - - -	1,030	
Family subscriptions of Native Members of the Covenanted Civil Service - - - - -	43	
		97,904
MISCELLANEOUS:		
Miscellaneous Receipts connected with the supply of Stores to India, and sundry items - - - - - -		3,882
RAILWAYS:		
STATE RAILWAYS:		
East Indian Railway: Rent of Premises occupied by the Company - - - - - - - - -		230
BUILDINGS AND ROADS:		
CIVIL WORKS AND MISCELLANEOUS SERVICES:		
Royal Indian Engineering College: Fees from Students, &c. - - - - - - - - - -		25,828
ARMY:		
Effective.		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of Sales of unserviceable Stores; Receipts on account of the Indian Troop Service; Recoveries on account of Messing, &c. - - -	£. 39,592	
Non-effective.		
Subscriptions towards Indian Military Service Family Pensions - - - - - - -	10,000	
		49,592
Carried forward - - - £.		192,034

* This is an Account subject to audit, and to the final adjustment of the accounts of sub-accountants.

No. 7.

TREASURY of the GOVERNMENT of *India*, from 1st April 1893 to 31st March 1894.

DISBURSEMENTS.

EXPENDITURE:

	£.	£.
LAND REVENUE:		
Law Charges in connection with Appeals from India		85
OPIUM:		
Stores for India		1,278
SALT:		
Stores for India		1,177
STAMPS:		
Stores for India		38,875
EXCISE:		
Stores for India		50
CUSTOMS:		
Stores for India		135
FOREST:	£.	
Passage to India of Forest Officers on appointment, &c.	1,224	
Stores for India	49	
		1,273
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):		
Interest on Loans contracted in England	*2,476,670	
Discount Sinking Fund, in redemption of Debt incurred in excess of money raised	9,163	
Discount on the issue of 1,300,000*l.* India 3 per Cent. Stock	18,581	
Commission on sale of 1,386,000*l.* India Debentures	866	
		2,505,280
INTEREST ON OTHER OBLIGATIONS:		
Interest on Deposits in Regimental Savings Banks of men returned from India		215
POST OFFICE:	£.	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	61,475	
Stores for India	42,518	
		103,993
TELEGRAPH:		
Indo-European Telegraph:	£.	
Payments in respect of Revenue	25,243	
Other Payments	8,153	
	33,396	
Red Sea and India Telegraph	18,027	
Zanzibar-Mauritius Cable—Subsidy to Eastern Telegraph Company	2,500	
Indian Telegraph Department—Absentee Allowances and Contingent Expenses	5,748	
	59,671	
Telegraph Lines in India—Stores for India	79,707	
		139,378
MINT:		
Stores for India	4,514	
Other Payments	28	
		4,542
GENERAL ADMINISTRATION:		
Home Establishments, &c.	233,536	
Payments on account of Administration in India	5,389	
	238,925	
Stores for India	26,863	
		265,788
LAW AND JUSTICE:		
Stores for India	20	
Other Payments	197	
		217
POLICE:		
Passage to India of Assistant Superintendents on appointment, &c.		662
Carried forward	£.	3,062,948

* Total Interest on Loans contracted in England is charged as follows:—

	£.	£.	£.
Under Interest on Ordinary Debt (as above)			2,476,670
Under Railway Revenue Account (page 43):	£.		
State Railways—Interest on Debt	997,463		
Deduct,—Oude and Rohilkund Railway Discount Sinking Fund	2,006		
		995,457	
State Railways—Interest chargeable against Companies on Advances		216,948	
			1,212,405
		£.	3,689,075

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.
Brought forward - - -	192,034

Receipts—*continued.*

Carried forward - - - £.	192,034

of the Government of *India*, from 1st April 1893 to 31st March 1894—*continued.*

			£.
		Brought forward - - -	3,062,948
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
MARINE:		£.	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas, &c. -		50,146	
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels -		61,008	
Sundry items - - - - - - - - - - - - - - - - -		2,466	
		113,620	
Stores for India - - - - - - - - - - - - - - - - -		132,156	
			245,776
EDUCATION:			
Allowances to Indian Government Scholars, Passage to India of Educational Officers on appointment, &c. -			1,657
ECCLESIASTICAL:			
Passage to India of Chaplains on appointment - - - - - - - - - - - - - -			137
MEDICAL:			
Maintenance of Lunatics - - - - - - - - - - - - - - - - -			6,760
POLITICAL:		£.	
Mission to the Court of Persia - - - - - - - - - - - - - -		7,000	
Her Majesty's Establishments in China - - - - - - - - - - - -		12,500	
Sundry items - - - - - - - - - - - - - - - - -		2,033	
		21,533	
Stores for India - - - - - - - - - - - - - - - - -		425	
			21,958
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Stores for India - - - - - - - - - - - - - - - - -		18,904	
Other Payments - - - - - - - - - - - - - - - - -		21,059	
			39,963
TERRITORIAL AND POLITICAL PENSIONS:			
His Highness Maharajah Duleep Singh, and Members of his Family - - - - - -		20,915	
Members of the Bengal Nizamut Family - - - - - - - - - - -		1,035	
			21,950
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES - - - - - - - - - - -			197,551
SUPERANNUATION ALLOWANCES AND PENSIONS:		£.	
General - - - - - - - - - - - - - - - - - - -		339,540	
Annuities, Pensions, and Allowances, payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund - - - - - - - - - - -		1,443,511	
Indian Civil Service Family Pensions - - - - - - - - - - - -		1,000	
			1,784,051
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c. - - - - - - -		6,421	
Stores for India - - - - - - - - - - - - - - - - -		45,088	
			51,509
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Civil Service of India, &c. -		16,226	
Miscellaneous Charges connected with the supply of Stores to India - - - - - -		10,158	
			26,384
FAMINE RELIEF AND INSURANCE:			
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS: Stores for India - - - - - - -			186
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:	£.	£.	
East Indian Railway - - - - - - - - - - - -	311,507		
Eastern Bengal Railway - - - - - - - - - - - -	34,277		
Scinde Punjab and Delhi Railway - - - - - - - - - -	164,376		
Oude and Rohilkund Railway - - - - - - - - - - -	336,909		
South Indian Railway - - - - - - - - - - - -	150,394		
		997,463	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS (INCLUDING SINKING FUNDS):			
East Indian Railway - - - - - - - - - - - -	1,166,767		
Eastern Bengal Railway - - - - - - - - - - - -	121,336		
Scinde Punjab and Delhi Railway - - - - - - - - - -	407,444		
		1,695,547	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
* Bengal Central Railway - - - - - - - - - - - -	16,250		
Bengal-Nagpur Railway - - - - - - - - - - - -	88,374		
Indian Midland Railway - - - - - - - - - - - -	43,713		
Southern Mahratta Railway - - - - - - - - - - - -	68,611		
		216,948	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway - - - - - - - - - - - -	47,089		
* Bengal Central Railway - - - - - - - - - - - -	17,500		
Bengal-Nagpur Railway - - - - - - - - - - - -	171,250		
Indian Midland Railway - - - - - - - - - - - -	212,008		
Southern Mahratta Railway - - - - - - - - - - - -	201,788		
South Indian Railway - - - - - - - - - - - -	30,000		
		679,635	
GUARANTEED COMPANIES—INTEREST - - - - - - - - - - -		2,154,720	
			5,744,313
		Carried forward - - - £.	11,205,143

* Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.
Brought forward - - -	192,034

Receipts—*continued.*

Total Receipts on account of Revenue - - - £.	192,034

Carried forward - - - £.	192,034

of the Government of *India*, from 1st April 1893 to 31st March 1894—*continued.*

			£.
		Brought forward - - -	11,205,143
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
IRRIGATION:			
MINOR WORKS AND NAVIGATION:			
Stores for India - - - - - - - - - - - - - - - - - -			962
BUILDINGS AND ROADS:			
MILITARY WORKS:		£.	
Stores for India - - - - - - - - - - - - - - - -		15,965	
CIVIL WORKS AND MISCELLANEOUS SERVICES:	£.		
Furlough Pay and Allowances of Officers in the Public Works Department	49,688		
Royal Indian Engineering College - - - - - - - - - -	30,330		
Sundry items - - - - - - - - - - - - - - -	5,026		
	85,044		
Stores for India - - - - - - - - - - - - - -	3,325		
		88,369	
			104,334
ARMY:			
Effective.			
Payments to War Office in respect of British Forces serving in India - -	739,820		
Furlough Allowances and Pay during Voyage of British Forces serving in India	106,181		
Furlough Allowances of Officers of the Indian Service - - - - - -	223,243		
Indian Troop Service - - - - - - - - - - - - - -	266,552		
Passage of Officers and Troops, otherwise than in Troop Ships - - - -	5,381		
Miscellaneous - - - - - - - - - - - - - - -	21,854		
	1,363,031		
Stores for India - - - - - - - - - - - - - - -	816,804		
		2,179,835	
Non-effective.			
Payments to War Office for Retired Pay, &c., of British Forces, for Service in India - - - - - - - - - - - - - - - -	405,841		
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments -	27,738		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service -	1,706,427		
Miscellaneous Pensions, &c. - - - - - - - - - - - - -	91,219		
Indian Military Service Family Pensions - - - - - - - -	18,896		
		2,250,121	
			4,429,956
SPECIAL DEFENCE WORKS:			
INDIA:			
Stores for India - - - - - - - - - - - - - - -	68,684		
Other Payments - - - - - - - - - - - - - - -	2,478		
		71,162	
ADEN:			
Portion chargeable against Indian Revenues of the Cost of Stores supplied - - -		16,280	
			87,442
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - £.			15,827,837

EXPENDITURE NOT CHARGED TO REVENUE:

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS:			
STATE RAILWAYS:		£.	£.
Stores for India - - - - - - - - - - - - - - -		699,909	
Salary and Expenses of Consulting Engineer and Staff, &c. - - -		12,065	
			711,974
IRRIGATION WORKS:			
Stores for India - - - - - - - - - - - - - - - -			13,113
			725,087
Carried forward - - - £.			16,552,924

No. 7.—Estimated Account of the Receipts and Disbursements of the Home Treasury

			£.
		Brought forward - - -	192,034
Receipts—*continued.*			
DEBT:			
PERMANENT DEBT INCURRED:			
India 3 per Cent. Stock—Loan issued:	£.	£.	
Created under Act 51 Vict. c. 5, for discharge of 729,000*l.* Oude and Rohilkund Railway Debentures - - - - - - - - -	739,571		
Created under Act 53 Vict. c. 6, for discharge of 520,200*l.* South Indian Railway Debentures - - - - - - - - - - -	527,743		
Created under Act 51 Vict. c. 5, for advances to Railway Companies - -	32,686		
		* 1,300,000	
India 3½ per Cent. Debentures sold - - - - - - - - - - - -		1,386,000	
		2,686,000	
TEMPORARY DEBT INCURRED:	£.		
Temporary Loans on security of India Bills - - - - - - - -	6,000,000		
Ditto - - ditto - East India Bonds - - - - - -	4,750,000		
		10,750,000	
			13,436,000
DEPOSITS AND ADVANCES:			
REPAYMENT OF ADVANCES:			
Part repayment of Expenditure in England during the year 1892-93, on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - - -		2,000	
MISCELLANEOUS DEPOSITS:			
Unclaimed Interest repaid by the South Indian Railway Company - - - -		16	
			2,016
CAPITAL RECEIPTS FROM RAILWAY COMPANIES:			
On account of Subscribed Capital - - - - - - - - - - - - -		88,688	
On account of Transfer Fees and Miscellaneous Refunds - - - - - -		4,033	
			92,721
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Repayments by Her Majesty's Treasury and other Public Departments, in respect of Advances in India on account of Emigration of Coolies, Chelsea Out-Pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - - -		£. 147,327	
Estates remitted from India by Administrators General by means of Bills on London - - -		17,192	
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds - - - - - -		1,602	
South Indian Railway Company: Transfer Fees and Miscellaneous Refunds - - - - -		619	
Bengal and North-Western Railway Company: Transfer Fees and Miscellaneous Refunds - -		1,157	
Miscellaneous Receipts - - - - - - - - - - - - - - - -		1,144	
Bills of Exchange and Telegraphic Transfers on India - - - - - - - - - -		9,530,235	
			9,699,276
		Total Receipts - - - £.	23,422,047
		Balance, 1st April 1893 - -	2,268,388
		£.	25,690,435

* In addition, 96,000*l.* India 3 per Cent. Stock was created pursuant to Act 45 & 46 Vict. c. 4, the Maharajah Duleep Singh's Estate Act, 1882, and in accordance with a subsequent arrangement made with the Trustees of the Estate.

India Office, 8 May 1894.

For Statement showing New or Increased Salaries or Pensions

of the Government of *India*, from 1st April 1893 to 31st March 1894—*continued*.

	£.	£.	£.
		Brought forward - - -	16,552,924
DISBURSEMENTS—*continued*.			
DEBT:			
PERMANENT DEBT DISCHARGED:			
India 5 per Cent. Stock - - - - - - - - - - -	125		
India 4 per Cent. Stock - - - - - - - - - - -	1,890		
Oude and Rohilkund Railway Debentures - - - - - - -	729,000		
South Indian Railway Debentures - - - - - - - - -	520,200		
		1,251,215	
TEMPORARY DEBT DISCHARGED:			
Temporary Loans on security of East India Bonds - - - - - - - - -		4,750,000	
			6,001,215
DEPOSITS AND ADVANCES:			
ADVANCES REPAYABLE:			
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government - - - - - - - - - - - - - -		690	
MISCELLANEOUS DEPOSITS:			
Portion of outstanding Principal and Interest of the South Indian Railway Company, and of outstanding Interest of the Scinde Punjab and Delhi Railway Company, repaid by the Companies on the purchase of their Undertakings by the State, claimed during the year by the persons entitled thereto - - - - - - - - - - - - -		228	
			918
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT:*			
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c. - - - - - - - - - -			747,624
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Payments to Her Majesty's Treasury and other Public Departments, on account of Postal and Money Order transactions, &c. - - - - - - - - - - - -		£. 123,811	
Family Remittances, Remittances by Administrators General, &c. - - - - - - -		275,062	
East Indian Railway Company: Advances for purchase of Stores, &c. - - - - - - -		254,720	
Rajputana-Malwa Railway: Advances for purchase of Stores, &c. - - - - - - -		73,952	
South Indian Railway Company: Advances for purchase of Stores, &c. - - - - - -		82,692	
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c. - - -		8,360	
Stores chargeable to Provincial and Local Funds, and to Native States - - - - - -		212,849	
Miscellaneous Payments to be brought to charge or recovered in India - - - - - -		56,209	
			1,087,655
TOTAL DISBURSEMENTS - - - £.			24,390,336
BALANCE, 31st March 1894 - -			1,300,099
		£.	25,690,435

* Advances to the East Indian, the South Indian, and the Bengal and North-Western Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, are treated as remittances.

E. R. Cave-Browne, Accountant General.

granted or created within the year 1893–94, *see* page 48.

No. 8.

STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England*, between 1st April 1893 and 31st March 1894 (*see* Act 21 & 22 Vict. c. 106, s. 53).

SALARIES.	Increase or Decrease in 1894-95.	
	Increase.	Decrease.
	£.	£.
Second Class Clerks, interchangeable among Departments:		
Three Second Class Clerks—Salary from 70*l.* to 100*l.* by annual increments of 5*l.*; from 100*l.* to 190*l.* by annual increments of 7*l.* 10*s.*; and from 190*l.* to 250*l.* by annual increments of 10*l.* Higher Grade—Salary from 250*l.* to 350*l.* by annual increments of 10*l.*	210	—
One in lieu of Clerk specially attached to the Registry and Record Department	—	193
One in lieu of Clerk to Assistant Military Secretary for Indian Affairs at the Horse Guards—Salary from 300*l.* to 450*l.* by annual increments of 15*l.*	—	390
Clerks specially attached:		
One Clerk attached to the Funds Department, and one to the Registry and Record Department—Salary from 4*l.* 14*s.* 6*d.* a week to 6*l.* 6*s.* a week by triennial increments of 10*s.* 6*d.* a week In lieu of two Hired Writers—Salary 4*l.* 4*s.* a week	56	—
Funds Department:		
Director of Funds—Salary from 800*l.* to 1,000*l.* by annual increments of 25*l.* In lieu of Salary 1,000*l.*, and 100*l.* as Agent to the Administrators General of India	—	100
Miscellaneous Officers and Clerks not on the Permanent Establishment:		
Director-in-Chief, Indo-European Telegraph Department—Salary 1,000*l.* *less* pension earned by previous service	475	—
Clerk, Indo-European Telegraph Department—Salary 100*l.*	100	—
Increase arising from periodical increments	1,963	—
Net Decrease consequent on appointments abolished, vacancies, retirements, &c.	—	3,713
£.	2,804	4,396

NET DECREASE, as shown on page 53 - - - £. 1,592.

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1894-95.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Commenced.	Amount. Ceased.
SUPERANNUATION ALLOWANCES:		*Years.*	*Years.*	£. *s.* *d.*		£. *s.* *d.*	£. *s.* *d.*
Fairrie, John S.	Second Class Clerk, Registry and Record Department.	65	24	290 – –	Age	116 – –	—
Grey, Charles	Senior Clerk, Correspondence Department.	47	29	800 – –	Ill-health	386 13 4	—
Keith, Thomas W.	Accountant General	65	47	1,200 – –	Age	1,110 – –	—
Lufkin, George	Surveyor and Clerk of the Works.	65	39	700 – –	ditto	455 – –	—
Macpherson, Sir Arthur G., K.C.I.E.	Secretary, Judicial and Public Department.	65	*18	1,200 – –	ditto	360 – –	—
Oliphant, John S.	Director of Funds	56	40	1,100 – –	Ill-health	733 6 8	—
				TOTAL £.		3,161 – –	—
				INCREASE £. 3,161.			

* Including 7 years added for special qualifications.

No. 8.—Statement showing New or Increased Salaries or Pensions, &c.—*continued.*

Superannuation and Retired Allowances—Details of Increase and Diminution in 1894-95—*contd.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Commenced.	Amount. Ceased.
Compensation Allowances:		*Years.*	*Years.*	£. s. d.		£. s. d.	£. s. d.
Napier, Macvey	Chief Clerk, Correspondence Department.	–	–	– –	Dead	– –	700 – –
Rivière, Augustus	Examiner of Stores, India Store Depôt.	–	–	– –	ditto	– –	220 – –
					Total £.	– –	920 – –
					Decrease £. 920.		
Compassionate Allowances:							
Kemp, Thomas G.	Leading Sawyer, India Store Depôt.	–	–	– –	Dead	– –	49 8 –
Milford, J. M.	Labourer, India Store Depôt	–	–	– –	ditto	– –	24 19 8
Slater, Thomas	Assistant Messenger, India Store Depôt.	–	–	– –	ditto	– –	27 6 –
Willers, W.	Labourer, India Store Depôt	–	–	– –	ditto	– –	41 12 –
Baker, George	Engineman, India Store Depôt.	49	27	76 14 –	Ill-health	34 10 11	—
Baker, Thomas	Stoker, India Store Depôt	54	24	68 18 –	ditto	27 11 10	—
Grover, J.	Labourer, India Store Depôt	63	27	62 8 –	Age	28 4 11	—
Leslie, David	Locksmith, &c., India Office	76	25	78 – –	ditto	32 11 9	—
Massey, Robert	Labourer, India Office	52	22	90 13 2	Ill-health	26 1 5	—
Page, G.	Stoker, India Store Depôt	56	29	71 10 –	ditto	34 15 3	—
Pulman, Elizabeth	Housemaid	74	24	40 – –	Age	15 12 10	—
Tinslay, John	Foreman of Carpenters, &c., India Office.	76	24	156 – –	ditto	62 11 5	—
Watson, W.	Labourer, India Store Depôt	64	28	62 8 –	ditto	29 6 7	—
Wood, Edward	Clerk to Assistant Military Secretary for Indian Affairs at the Horse Guards.	53	33	390 – –	Ill-health	210 – –	—
					Total £.	501 6 11	143 5 8
					Increase £. 358. 1. 3.		
					Net Increase £. 2,599. 1. 3.		

SUPERANNUATION AND RETIRED ALLOWANCES

Estimated Charge for the Year 1894-95, including the Annual Amount of Pensions which have been Commuted.

	1894-95.	1893-94.	Increase.	Decrease.
	£.	£.	£.	£.
Superannuation Allowances	19,369	16,208	3,161	—
Compensation Allowances	21,723	22,643	—	920
Compassionate Allowances	2,645	2,287	358	—
£.	43,737	41,138	3,519	920
			Total Increase £. 2,599.	

E. R. Cave-Browne, Accountant General.

No. 9. - - - - - - - -

ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, the Annual the Debt and Charge created in the Year ended the 31st March 1894; the Annual Charge thereof, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Charge.		
			Interest and Annuity.	Management.	TOTAL.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1893.					
Debt bearing Interest:	£. s. d.		£. s. d.	£. s. d.	£. s. d.
India 3½ per Cent. Stock - - - -	64,102,686 10 6	3½	2,243,594 - 7	23,076 19 4	2,266,670 19 11
India 3 per Cent. Stock - - - - -	34,755,079 1 5	3	1,042,652 7 5	12,511 16 7	1,055,164 4 -
India Debentures - - - - - - -	3,614,000 - -	3½	117,455 - -	- - -	117,455 - -
East Indian Railway Debenture Stock - -	1,435,650 - -	4½	64,604 5 -	430 13 11	65,034 18 11
Eastern Bengal Railway Debenture Stock -	348,666 - -	4	13,946 12 9	104 12 -	14,051 4 9
Oude and Rohilkund Railway Debenture Stock	384,700 - -	4	15,388 - -	115 8 2	15,503 8 2
Oude and Rohilkund Railway Debentures -	729,000 - -	3½	25,515 - -	- - -	25,515 - -
South Indian Railway Debenture Stock - -	425,000 - -	4½	19,125 - -	127 10 -	19,252 10 -
South Indian Railway Debentures - - -	520,200 - -	3½	18,207 - -	- - -	18,207 - -
South Indian Railway Debentures - - -	313,700 - -	3¼	10,195 5 -	- - -	10,195 5 -
	106,628,681 11 11				
Debt not bearing Interest:					
India 5 per Cent. Stock - - - - -	9,567 11 9				
India 4 per Cent. Stock - - - - -	24,499 18 9				
East India Bonds - - - - - - -	20,917 - -				
East Indian Railway Debentures - - -	100 - -				
TOTAL Debt, and Annual Charge thereof, on 31st March 1893 -	106,683,766 2 5	-	3,570,682 10 9	36,367 - -	3,607,049 10 9
Indian Railway Annuities.					
East Indian Railway:					
Annuity terminating in 1953 - - -	- - -	-	850,537 18 10	- - -	850,537 18 10
Interest in lieu of Deferred Annuity - -	- - -	-	262,000 - -	- - -	262,000 - -
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State - - -	- - -	-	- - -	1,368 11 10	1,368 11 10
Eastern Bengal Railway:					
Annuity terminating in 1957 - - -	- - -	-	116,850 14 9	- - -	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State - - - - - -	- - -	-	- - -	128 19 2	128 19 2
Scinde Punjab and Delhi Railway:					
Annuity terminating in 1958 - - -	- - -	-	371,361 3 7	- - -	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State - - - - - -	- - -	-	- - -	258 12 2	258 12 2
TOTAL Indian Railway Annuities on 31st March 1893 - - -	- - -	-	1,600,749 17 2	1,756 3 2	1,602,506 - 4
			5,171,432 7 11	38,123 3 2	5,209,555 11 1
DEBT CREATED IN THE YEAR.					
Debt bearing Interest:					
India 3 per Cent. Stock - - - - -	1,396,000 - -	3	41,880 - -	502 11 2	42,382 11 2
India Debentures - - - - - - -	1,386,000 - -	3½	45,045 - -	- - -	45,045 - -
India Bills - - - - - - - -	6,000,000 - -	Various.	*77,627 1 6	- - -	*77,627 1 6
East India Bonds (issued temporarily, and paid off within the year - - - - - -	4,750,000 - -	Various.	*15,623 5 8	- - -	*15,623 5 8
	13,532,000 - -	-	180,175 7 2	502 11 2	180,677 18 4
£.	120,215,766 2 5	-	5,351,607 15 1	38,625 14 4	5,390,233 9 5

* This is the *actual* amount of interest paid during the year on account of temporary loans for limited periods.

No. 9.

Charge thereof, and the INDIAN RAILWAY ANNUITIES, on the 31st March 1893; the Debt and Charge reduced in that Year; and the Total Amount of Debt, 1894.

	Capital of Debt.	Rate per Cent.	Annual Charge.		
			Interest and Annuity.	Management.	TOTAL.
	£. s. d.		£. s. d.	£. s. d.	£. s. d.
DEBT REDUCED IN THE YEAR.					
Debt bearing Interest:					
India 3½ per Cent. Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2	90,522 6 6	3½	3,168 5 8	32 11 9	3,200 17 5
India 3½ per Cent. Stock, purchased with the Discount Sinking Funds	10,237 5 –	3½	358 6 1	3 13 8	361 19 9
East India Bonds (issued temporarily), paid off	4,750,000 – –	Various.	* 15,623 5 8	– – –	* 15,623 5 8
Oude and Rohilkund Railway Debentures, paid off	729,000 – –	3½	25,515 – –	– – –	25,515 – –
South Indian Railway Debentures, paid off	520,200 – –	3½	18,207 – –	– – –	18,207 – –
	6,099,959 11 6	–			
Debt not bearing Interest:					
India 5 per Cent. Stock	125 – –				
India 4 per Cent. Stock	1,890 5 7				
	6,101,974 17 1	–	62,871 17 5	36 5 5	62,908 2 10
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1894.†					
Debt bearing Interest:					
India 3½ per Cent. Stock	64,001,926 19 –	3½	2,240,067 8 10	23,040 13 11	2,263,108 2 9
India 3 per Cent. Stock	36,151,079 1 5	3	1,084,532 7 5	13,014 7 9	1,097,546 15 2
India Debentures	5,000,000 – –	3½	162,500 – –	– – –	162,500 – –
India Bills	6,000,000 – –	Various.	* 77,627 1 6	– – –	* 77,627 1 6
East Indian Railway Debenture Stock	1,435,650 – –	4½	64,604 5 –	430 13 11	65,034 18 11
Eastern Bengal Railway Debenture Stock	348,666 – –	4	13,946 12 9	104 12 –	14,051 4 9
Oude and Rohilkund Railway Debenture Stock	384,700 – –	4	15,388 – –	115 8 2	15,503 8 2
South Indian Railway Debenture Stock	425,000 – –	4½	19,125 – –	127 10 –	19,252 10 –
South Indian Railway Debentures	313,700 – –	3½	10,195 5 –	– – –	10,195 5 –
	114,060,722 – 5				
Debt not bearing Interest:					
India 5 per Cent. Stock	9,442 11 9				
India 4 per Cent. Stock	22,609 13 2				
East India Bonds	20,917 – –				
East Indian Railway Debentures	100 – –				
TOTAL Debt, and Annual Charge thereof, on 31st March 1894	114,113,791 5 4	–	3,687,986 – 6	36,833 5 9	3,724,819 6 3
Indian Railway Annuities.					
East Indian Railway:					
Annuity terminating in 1953	– – –	–	850,537 18 10	– – –	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	–	262,000 – –	– – –	262,000 – –
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	1,368 11 10	1,368 11 10
Eastern Bengal Railway:					
Annuity terminating in 1957	– – –	–	116,850 14 9	– – –	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	128 19 2	128 19 2
Scinde Punjab and Delhi Railway:					
Annuity terminating in 1958	– – –	–	371,361 3 7	– – –	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	–	– – –	258 12 2	258 12 2
TOTAL Indian Railway Annuities on 31st March 1894	– – –	–	1,600,749 17 2	1,756 3 2	1,602,506 – 4
			5,288,735 17 8	38,589 8 11	5,327,325 6 7
£.	120,215,766 2 5	–	5,351,607 15 1	38,625 14 4	5,390,233 9 5

† For Analysis, *see* following page.

E. R. Cave-Browne, Accountant General.

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Charge thereof, and INDIAN RAILWAY ANNUITIES, outstanding on the 31st March 1894.

	Capital of Debt.		Rate per Cent.	Annual Charge.		
				Interest and Annuity.	Management.	TOTAL.
Debt, exclusive of that incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies, and in respect of the undermentioned Railways.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Bearing Interest:						
India 3½ per Cent. Stock	51,948,886 5 9		3½	1,818,211 – 5	18,701 12 –	1,836,912 12 5
India 3 per Cent. Stock	14,068,948 2 3		3	422,068 8 10	5,064 16 5	427,133 5 3
India Debentures	5,000,000 – –		3½	162,500 – –	– – –	162,500 – –
India Bills	6,000,000 – –		Various.	*77,627 1 6	– – –	*77,627 1 6
	77,017,834 7 11					
Not bearing Interest:						
India 5 per Cent. Stock	9,442 11 9					
India 4 per Cent. Stock	22,609 13 2					
East India Bonds	20,917 – –					
		77,070,803 12 10	–	2,480,406 10 9	23,766 8 5	2,504,172 19 2
Debt incurred under Act 51 Vict. c. 5, s. 4, for Advances to Railway Companies.						
Bearing Interest:						
India 3 per Cent. Stock	– – –	7,504,169 11 10	3	225,125 1 9	2,701 10 –	227,826 11 9
Debt incurred and Annuity created in respect of the East Indian Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	6,812,735 18 10		3½	238,445 15 2	2,452 11 9	240,898 6 11
India 3 per Cent. Stock	247,840 1 2		3	7,435 4 –	89 4 5	7,524 8 5
East Indian Railway Debenture Stock	1,435,650 – –		4½	64,604 5 –	430 13 11	65,034 18 11
	8,496,226 – –					
Debt not bearing Interest:						
East Indian Railway Debentures	100 – –					
		8,496,326 – –	–	310,485 4 2	2,972 10 1	313,457 14 3
Annuity:						
Annuity terminating in 1953	– – –	– – –	–	850,537 18 10	– – –	850,537 18 10
Interest in lieu of Deferred Annuity	– – –	– – –	–	262,000 – –	– – –	262,000 – –
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State	– – –	– – –	–	– – –	1,368 11 10	1,368 11 10
				1,112,537 18 10	1,368 11 10	1,113,906 10 8
				1,423,023 3 –	4,341 1 11	1,427,364 4 11
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	578,104 9 6		3½	20,233 13 2	208 2 4	20,441 15 6
India 3 per Cent. Stock	708 – –		3	21 4 10	– 5 1	21 9 11
Eastern Bengal Railway Debenture Stock	348,666 – –		4	13,946 12 9	104 12 –	14,051 4 9
		927,478 9 6	–	34,201 10 9	312 19 5	34,514 10 2
Annuity:						
Annuity terminating in 1957	– – –	– – –	–	116,850 14 9	– – –	116,850 14 9
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	– – –	–	– – –	128 19 2	128 19 2
				116,850 14 9	128 19 2	116,979 13 11
				151,052 5 6	441 18 7	151,494 4 1
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.						
Debt bearing Interest:						
India 3½ per Cent. Stock	– – –	4,672,546 7 8	3½	163,539 2 5	1,682 2 4	165,221 4 9
Annuity:						
Annuity terminating in 1958	– – –	– – –	–	371,361 3 7	– – –	371,361 3 7
Contribution towards Pension Fund in respect of the Annuity registered in the name of the Secretary of State	– – –	– – –	–	– – –	258 12 2	258 12 2
				371,361 3 7	258 12 2	371,619 15 9
				534,900 6 –	1,940 14 6	536,841 – 6
Debt incurred in respect of the Oude and Rohilkund Railway.						
Bearing Interest:						
India 3½ per Cent. Stock	†*—10,346 2 9*	– – –	3½	*—362 2 4*	*—3 14 6*	*—365 16 10*
India 3 per Cent. Stock	10,333,190 11 9	– – –	3	309,995 14 4	3,719 19 –	313,715 13 4
Oude and Rohilkund Railway Debenture Stock	384,700 – –	– – –	4	15,388 – –	115 8 2	15,503 8 2
		10,707,544 9 –	–	325,021 12 –	3,831 12 8	328,853 4 8
Debt incurred in respect of the South Indian Railway.						
Bearing Interest:						
India 3 per Cent. Stock	3,996,222 14 6	– – –	3	119,886 13 8	1,438 12 10	121,325 6 6
South Indian Railway Debenture Stock	425,000 – –	– – –	4½	19,125 – –	127 10 –	19,252 10 –
South Indian Railway Debentures	313,700 – –	– – –	3¼	10,195 5 –	– – –	10,195 5 –
		4,734,922 14 6	–	149,206 18 8	1,566 2 10	150,773 1 6
	£.	114,113,791 5 4	–	5,288,735 17 8	38,589 8 11	5,327,325 6 7

* This is the *actual* amount of interest paid during the year.

† The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

No. 10.

LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*; and ESTIMATE of the AMOUNT required in the Year ending 31st March 1895, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

	1894-95.	1893-94.	INCREASE.	DECREASE.
INDIA OFFICE.	£.	£.	£.	£.
SALARIES, WAGES, AND ALLOWANCES	145,713	147,305	-	1,592
POSTAGE OF DESPATCHES TO AND FROM INDIA	1,200	1,200	—	—
TELEGRAMS TO INDIA	5,000	4,300	700	—
LAW CHARGES	300	300	—	—
CONTINGENCIES	12,700	12,100	600	—
CONTINGENCIES OF THE STORE DEPÔT	11,800	12,200	-	400
STATIONERY, PRINTING, AND BOOKBINDING	6 000	5,800	200	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	6,880	6,652	228	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£.	189,593	189,857	1,728	1,992
NET DECREASE				£. 264.
SUPERANNUATION AND RETIRED ALLOWANCES	* 43,737	* 41,138	2,599	—

* Estimated Charge for the Year, including the annual amount of Pensions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1893-94.	Numbers. 1894-95.		1894-95.	1893-94.	INCREASE.	DECREASE.
			£.	£.	£.	£.
17	16	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and 12 Members of Council	24,100	25,300	-	1,200
52	52	Correspondence Department	32,240	33,682	-	1,442
6	7	Funds Department	2,618	2,416	202	—
47	47	Accountant General's Department	15,137	15,080	57	—
39	41	Registry and Record Department	9,320	9,037	283	—
13	14	Miscellaneous Officers, &c.	6,820	6,735	85	—
12	12	Miscellaneous Officers and Clerks not on the Permanent Establishment	4,460	4,260	200	—
20	18	Clerks temporarily employed at the India Office	1,502	1,891	-	389
61	61	Office Keepers and Messengers	6,118	6,068	50	—
32	32	Housekeeper, Housemaids, and Charwomen	1,329	1,329	—	—
20	20	Artificers and Labourers employed at the India Office	1,688	1,692	-	4
276	274	Store Department: India Office Branch, Branch at the India Store Depôt, Miscellaneous Officers at the Store Depôt not on the Permanent Establishment, Clerks temporarily employed in the Store Department, Timekeeper, &c., and Charwoman temporarily employed at the Store Depôt, Artificers and Labourers employed at the Store Depôt, Labourers temporarily employed at the Store Depôt, Examiners and Tellers employed by the Inland Revenue Department in connection with the supply of Stamps for India	40,381	39,815	566	—
595	594	£.	145,713	147,305	1,448	3,035
		NET DECREASE				£. 1,592.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers.		SALARIES, WAGES, AND ALLOWANCES.	SALARY OF OFFICE.			1894-95.	1893-94.
1893-94.	1894-95.		Minimum.	Annual Increment.	Maximum.		
		SECRETARY OF STATE, &c.	£.	£.	£.	£.	£.
1	1	Secretary of State	- -	- -	- -	5,000	5,000
1	1	Permanent Under Secretary of State	- -	- -	- -	2,000	2,000
1	1	Parliamentary Under Secretary of State	- -	- -	- -	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	- -	- -	- -	1,200	1,200
13	12	Members of Council at 1,200 *l.* each (1)	- -	- -	- -	14,400	15,600
17	16				£.	24,100	25,300

(1) Five also receive Indian Civil Service Annuities of 1,000*l.* each; one, an Indian Judicial Pension of 1,500*l.* a year; one, Indian Military Pay at 25*s.* a day and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year; one, Indian Military Retired Pay at 1*l.* a day; and two, Pay in respect of service in the British Army.

		CORRESPONDENCE DEPARTMENT.					
6	6	Secretaries, at 1,200 *l.* each (1)	- -	- -	- -	7,400	7,400
6	6	Assistants (2)	800	25	1,000	5,912	6,050
1	1	Special Assistant and Visitor to India Museum (3)	- -	- -	- -	800	800
11	11	Senior Clerks (4)	600	25	800	8,012	8,513
7	5	Redundant Senior Clerks (5)	500	20	700	3,425	4,718
4	6	Junior Clerks (6)	200	20	600	1,780	1,085
1	1	Political Aide-de-Camp to the Secretary of State for India:					
		Salary	- -	- -	- -	500	500
		Contingent Expenses	- -	- -	- -	300	300
1	1	Member of Committee for Valuation of Military Equipments (7)	500	20	700	700	700
1	1	Clerk specially attached to the Political and Secret Department (8)	150	10	350	450	440
1	1	Clerk for Examination of Army Non-Effective Accounts	300	10	400	392	382
1	1	Technical Assistant to "Special Assistant and Visitor to India Museum"	250	10	350	275	265
3	2	Second Class Clerks, Higher Grade (9)	250	10	350	626	984
7	8	Second Class Clerks (10)	70 100 190	5 7*l.* 10*s.* 10	100 190 250	1,290	1,169
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	246	246
1	1	Supplemental Clerk	129	2*l.* 10*s.*	150	132	130
52	52				£.	32,240	33,682

(1) One receives a personal allowance of 200*l.* Besides the sums included above, one receives Indian Military Retired Pay 25*s.* a day and an additional Annuity of 327*l.*; and three receive Indian Civil Service Annuities of 1,000*l.* each.
(2) One receives 100*l.* as Assistant Government Director of Indian Railway Companies.
(3) Also receives a Pension of 270*l.* a year for service in India.
(4) One receives 300*l.* as Private Secretary to the Secretary of State (charged under Miscellaneous Officers not on the Permanent Establishment); one a compensation allowance of 100*l.*; and one 50*l.* as Resident Clerk.
(5) One receives 50*l.* as Précis Writer to the Secretary of State, a compensation allowance of 50*l.*, and 50*l.* as Reading Clerk to Council.
(6) Two receive 150*l.* each as Private Secretaries to the Under Secretaries of State.
(7) Transferred from Store Department, India Office Branch. Receives Indian Military Retired Pay at 7*s.* a day.
(8) Receives 100*l.* as Assistant Private Secretary to Secretary of State, and 50*l.* as Resident Clerk.
(9) One receives 75*l.* for compiling a portion of the "India List."
(10) One receives 100*l.* for compiling a portion of the "India List."

		FUNDS DEPARTMENT.					
1	1	Director of Funds	800	25	1,000	1,000	1,000
		Allowance as Agent to the Administrators General	- -	- -	- -	- -	*100*
1	1	Senior Clerk	500	20	700	550	530
1	1	Clerk	200	15	450	387	372
3	3	Second Class Clerks	On the same scale of salary as in the Correspondence Department.			435	414
-	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	246	—
6	7				£.	2,618	2,416

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers. 1893-94.	Numbers. 1894-95.	Salaries, Wages, and Allowances —*continued*.	Salary of Office. Minimum.	Annual Increment.	Maximum.	1894-95.	1893-94.
		Accountant General's Department.	£.	£.	£.	£.	£.
1	1	Accountant General	- -	- -	- -	1,200	1,200
1	1	Deputy Accountant General (1)	800	25	1,000	865	897
5	5	Senior Clerks (1) (2)	500	20	700	3,552	3,573
9	9	Junior Clerks (1) (3)	100	15	450	3,101	3,049
10	12	Second Class Clerks, Higher Grade (1)	On the same scale of salary as in the Correspondence Department			3,480	2,901
20	18	Second Class Clerks	- -	ditto	- -	2,779	3,300
1	1	Keeper of Records (4)	120	10 (triennially)	150	160	160
47	47				£.	15,137	15,080

(1) Allowances for Income Tax duties are as follows:—Deputy Accountant General, 15 *l.*; four Senior Clerks, 8 *l.* each; three Junior Clerks and seven Second Class Clerks, Higher Grade, 3 *l.* each; amounting in the aggregate to 77 *l.*, for which an allowance is made from Imperial Revenues.
(2) Three receive extra allowances:—One of 100 *l.* and two of 50 *l.* each.
(3) Two receive, until promoted, 60 *l.* each as compensation for superior appointments abolished, and one receives a personal allowance of 50 *l.*
(4) Receives an allowance of 10 *l.* per annum for attendance a seventh hour daily five days a week.

		Registry and Record Department.					
1	1	Registrar and Superintendent of Records	- -	- -	- -	1,000	1,000
3	3	Assistants to ditto	350	15	650	1,688	1,643
10	9	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department			2,475	2,523
11	14	Second Class Clerks (1)	- -	ditto	- -	1,856	1,572
1	–	*Clerk specially attached*	- -	- -	- -	—	*193*
1	1	Clerk specially attached	150 190	7*l.* 10*s.* 10	190 350	171	163
2	3	- ditto - ditto	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	738	492
7	7	Supplemental Clerks	124	2*l.* 10*s.*	150	983	973
1	1	Keeper of Records (2)	- -	- -	150	163	175
1	1	Assistant Keeper of Records (3)	- -	- -	125	63	125
1	1	Keeper of Geographical Records	175	5	200	183	178
39	41				£.	9,320	9,037

(1) One receives 50 *l.* for compiling the "India Office List."
(2) Receives a personal allowance of 25 *l.*, which will cease on the 1st October 1894.
(3) Appointment to be abolished on the 1st October 1894.

		Miscellaneous Officers, &c.					
1	1	Government Director of Indian Railway Companies (1)	- -	- -	- -	1,000	1,000
1	1	Deputy Government Director of Indian Railway Companies	- -	- -	- -	600	600
1	1	Clerk, Indo-European Telegraph Department (2)	320	20	500	380	360
1	1	- ditto - - ditto (3)	190	10	350	225	215
1	1	Librarian (4)	- -	- -	600	600	497
1	1	Assistant to ditto	- -	- -	- -	350	350
1	1	Second Class Clerk, Higher Grade, employed in the Library	On the same scale of salary as in the Correspondence Department			300	290
2	2	Members of the Medical Board for the examination of Officers of the Indian Services — one (5) at one (6) at	- -	- -	- -	600 300	600 300
			(Appointment tenable only by a Retired Officer, and for a term of three years.)				
1	1	Legal Adviser and Solicitor to the Secretary of State (7)	- -	- -	- -	1,200	1,200
1	1	Actuary	600	25	800	637	612
1	1	Surveyor and Clerk of the Works	300	10	400	308	461
1	1	Assistant to ditto	180	10	250	250	250
–	1 (8)	Second Class Clerk, attached to Assistant Military Secretary for Indian Affairs at the Horse Guards	On the same scale of salary as in the Correspondence Department			70	—
13	14				£.	6,820	6,735

(1) Also receives Indian Military Pay at 25 *s.* a day, and Colonel's Allowance at 668 *l.* 12 *s.* 5 *d.* a year.
(2) Transferred from Correspondence Department.
(3) Transferred from Accountant General's Department.
(4) Also receives an Indian Civil Pension of *Rs.* 6,000 a year.
(5) Also receives an Indian Medical Pension of 365 *l.* a year, and an annuity of 300 *l.* from the Bengal Medical Retiring Fund.
(6) Also receives an Indian Medical Pension of 500 *l.* a year.
(7) Also receives an Indian Judicial Pension of 1,200 *l.* a year.
(8) In lieu of Clerk, included in 1893-94 under "Miscellaneous Officers and Clerks not on the Permanent Establishment."

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued*.

Numbers. 1893-94.	Numbers. 1894-95.	Salaries, Wages, and Allowances —*continued*.	Salary of Office. Minimum.	Annual Increment.	Maximum.	1894-95.	1893-94.
		Miscellaneous Officers and Clerks not on the Permanent Establishment.	£.	£.	£.	£.	£.
1	–(1)	Private Secretary to the Secretary of State	–	–	–	300	300
–	1	Director-in-Chief of the Indo-European Telegraph Department	–	–	–	475(2)	—
–	1	Clerk, Indo-European Telegraph Department (3)	–	–	–	100	—
1	1	Consulting Officer for the Indian Troop Service	–	–	–	1,000	1,000
1	1	Ordnance Consulting Officer for India (4)	–	–	–	500	500
1	1	Assistant Military Secretary for Indian Affairs at the Horse Guards (5)	–	–	–	275	275
1	–	*Clerk to ditto* (*See* "Miscellaneous Officers, &c.," on page 55)	*300*	*15*	*450*	—	*390*
1	1	Indian Officer attached to the Intelligence Department, Horse Guards (6)	–	–	–	200	200
1	1	Member of Army Sanitary Committee (7)	–	–	–	200	200
1	1	Registrar of the Orders of the Star of India and of the Indian Empire	–	–	–	350	350
1	1	Assistant to the Solicitor	400	15	550	424	409
1	1	Clerk to the Legal Advisor	–	–	–	160	160
1	1	Clerk to the Commissioners of Income Tax (8)	–	–	–	226	226
1	1	Computing Clerk to the Actuary	–	–	–	250	250
12	12				£.	4,460	4,260

(1) The incumbent in 1894-95 is not counted here, he being a Senior Clerk in the Correspondence Department, but the late incumbent is counted here as he was not otherwise on the India Office Establishment.
(2) Salary of Office, 1,000*l.*, *less* Indian Civil Pension of 525*l.* (the equivalent of *Rs.* 6,000) a year.
(3) Also receives an Indian Civil Pension of *Rs.* 141 4*a.* 11*p.* a month.
(4) Also receives 18*s.* a day regimental pay.
(5) Also receives Indian Military Pay at 25*s.* a day, and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year.
(6) In addition to 500 *l.* a year from the War Office.
(7) Also receives an Indian Medical Pension of 1,050*l.* a year.
(8) For which an allowance is made from Imperial Revenues. This officer also receives a superannuation allowance of 1,700*l.* a year.

20	18	Clerks temporarily employed at the India Office	Four hired writers at 4*l.* 4*s.* a week; one man copyist at 10*d.* an hour; also four boy copyists at from 4*d.* to 5½*d.* an hour, supplied by the Civil Service Commission; and nine type-writers at rates varying from 17*s.* to 30*s.* a week.			1,502	1,891
		Office Keepers and Messengers.					
1	1	Head Office Keeper (1)	With apartments		200	230	230
1	1	Second Office Keeper	ditto		150	150	150
1	1	Third Office Keeper	–	–	140	166	166
			In lieu of apartments		26		
10	10	Messengers, First Class (2)	110	2	120	1,249	1,235
38	38	Messengers, Second Class (with uniform) (2)	80	2	100	3,819	3,812
1	1	Extra Messenger (ditto)	–	–	–	110	110
2	2	Messengers at the Store Depôt (ditto) (2)	80	2	100	209	209
7	7	Boy Messengers	At 1*s.* 3*d.* to 2*s.* a day			185	156
61	61				£.	6,118	6,068

(1) Receives a personal allowance of 30*l.*
(2) In addition to their salaries, certain Messengers receive the following allowances:—Three 30 *l.* each for attendance on the Secretary of State; one 20*l.*, and one 10*l.*, for attendance on the Under Secretaries of State; one 25 *l.* as Bank Messenger; one 20*l.* for superintending the delivery of coal; one 30*l.* for the despatch of letters; one 15*l.* for assisting the Head Office Keeper; one 10*l.* for Mailwork; two 10*l.* each for performing the duties of Hall Porter; and two 8*l.* 18*s.* 9*d.* each as compensation allowances.

		Housekeeper, Housemaids, and Charwomen.					
1	1	Housekeeper (1)	With apartments		80	100	100
28	28	Housemaids	–	–	40	1,120	1,120
3	3	Charwomen	–	–	14*s.* a week	109	109
32	32				£.	1,329	1,329

(1) Receives a personal allowance of 20*l.*

20	20	Artificers and Labourers employed at the India Office	At wages varying up to 2*l.* 10*s.* a week			1,688	1,692

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		Salaries, Wages, and Allowances —*continued.*	Salary of Office.			1894-95.	1893-94.
1893-94.	1894-95.		Minimum.	Annual Increment.	Maximum.		
		Store Department.					
		India Office Branch.	£.	£.	£.	£.	£.
1	1	Director General	- -	- -	- -	1,200	1,200
1	1	Assistant to the Director General	700	25	900	894	869
7	7	Senior Clerks (1)	500	20	700	4,745	4,645
2	2	Junior Clerks	100	15	500	769	739
3	3	Second Class Clerks, Higher Grade	On the same scale of salary as in the Correspondence Department.			830	800
6	6	Second Class Clerks	ditto	-	ditto	851	797
1	1	Clerk for Railway Stores	150	10	350	255	245
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10*s.* 6*d.* a week (triennially).	6*l.* 6*s.* a week.	246	246
1	1	Supplemental Clerk	115	2*l.* 10*s.*	150	118	116
		(1) Three receive extra allowances of 100*l.* each.					
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	- -	- -	- -	800	800
1	1	Assistant Superintendent (2)	- -	- -	- -	700	700
4	4	Supervisors, First Grade (3)	350	15	500	1,953	1,858
5	5	Supervisors, Second Grade (3) (4)	250	10	350	1,465	1,415
1	1	Supernumerary Supervisor, Second Grade	- -	- -	- -	150	150
1	1	Second Class Clerk, Higher Grade	On the same scale of salary as in the Correspondence Department.			260	250
12	12	Second Class Clerks	ditto	-	ditto	2,423	2,301
1	1	Supplemental Clerk	104	2*l.* 10*s.*	150	107	105
14	14	Examiners of Stores	250	10	350	4,047	3,880
13	13	Assistant Examiners of Stores	150	5	200	2,126	2,062
1	1	Custodian of Patterns (3)	150	Rising on report of Director General.	250	250	250
1	1	Engineer (3)	120	ditto	200	165	150
1	1	Shipping Foreman	120	ditto	150	120	120
1	1	Inspector of Scientific Instruments	300	15	500	500	500
		(1) Also receives 250*l.* a year in respect of a pension of 300*l.* granted for service in the British Army.					
		(2) Also receives 100*l.* a year in respect of a pension of 200*l.* granted for service in the British Army.					
		(3) Allowances for additional attendance:—One Supervisor, First Grade, 50*l.*; one Supervisor, Second Grade, 25*l.*; Custodian of Patterns, 20*l.*; and Engineer, 15*l.*					
		(4) Two also receive Indian Military Pensions of 55*l.* and 58*l.* a year respectively.					
		Stamp Branch. (*See* Note.)					
1	1	Supervisor of Stamps	200	10	300	300	297
1	1	Assistant ditto	150	7*l.* 10*s.*	200	191	184
2	2	Examiners	100	5	150	298	293
		Miscellaneous Officers at the Store Depôt not on the Permanent Establishment.					
1	1	Surveyor of Shipping	- -	- -	- -	600	600
1	1	Medical Attendant on Labourers	- -	- -	- -	75	75
1	1	Examiner of Medical Stores (1)	- -	- -	- -	300	300
1	1	Examiner of Surgical Instruments (1)	- -	- -	- -	50	50
5	5	*Clerks temporarily employed in the Store Department*	One at 4*l.* 4*s.* a week, one at 2*l.* 2*s.* a week; also three boy copyists at from 4½*d.* to 6*d.* an hour, supplied by the Civil Service Commission			452	484
-	1	*Timekeeper, &c., temporarily employed at the Store Depôt*	- -	- -	2*l.* a week	104	—
-	1	*Charwoman temporarily employed at the Store Depôt*	- -	- -	14*s.* a week	36	—
52	51	*Artificers and Labourers employed at the Store Depôt*	- -	- -	- -	4,500	4,565
104	101	*Labourers temporarily employed at the Store Depôt*	- -	- -	- -	6,850	7,005
27	27	*Examiners and Tellers temporarily employed at the Stamp Branch* (*see* Note)	- -	- -	- -	1,701	1,764
276	274				£.	40,381	39,815

(1) Also receives an Indian Medical Pension of 292*l.* a year and an annuity of 300*l.* from the Bengal Medical Retiring Fund.

Note.—The superintendence of the supply of Stamps for India was transferred to the Inland Revenue Department, with effect from 1st October 1886, and these officers are now paid *through* that Department.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

	1894-95.	1893-94.	Increase.	Decrease.
Contingencies of the India Office.	£.	£.	£.	£.
Rates and Taxes	815	790	25	—
Repairs, Furniture, and Fittings	5,060	4,360	700	—
Coal and Firewood	450	450	—	—
Gas, Candles, Soap, and other House Articles	1,360	1,370	—	10
Postage (excluding Postage to and from India)	1,050	1,100	—	50
Telegrams (excluding Telegrams to India)	60	60	—	—
Travelling Expenses	240	220	20	—
Newspapers, Books, Periodicals, Parliamentary Papers, &c.	900	1,000	—	100
Advertisements	400	400	—	—
Stamps	110	130	—	20
Postal and Money Orders	100	100	—	—
Messengers' Uniforms	280	380	—	100
Messengers' Allowances for Night Watching	183	183	—	—
Pay of Police	140	140	—	—
Expenses of Cataloguing the Records of the India Office	1,000	800	200	—
Miscellaneous	552	617	—	65
£.	12,700	12,100	945	345
Net Increase			£. 600.	
Contingencies of the Store Depôt.				
Rent, Rates, and Taxes	1,400	1,320	80	—
Repairs, Furniture, and Fittings	1,700	1,800	—	100
Coal and Coke	550	550	—	—
Gas, Candles, Soap, and other House Articles	380	380	—	—
Travelling Expenses of Officers of the Department	2,600	2,800	—	200
Commission and Travelling Expenses of Professional Inspectors	1,700	1,800	—	100
Carriage of Stores	250	270	—	20
Patterns	50	50	—	—
Advertisements	40	40	—	—
Pay of Police	1,600	1,600	—	—
Miscellaneous	520	580	—	60
Inland Revenue Department for superintendence of the Supply of Stamps for India	1,010	1,010	—	—
£.	11,800	12,290	80	480
Net Decrease			£. 400.	

OFFICE OF AUDITOR.

Salaries and Allowances under Act 21 & 22 Vict. c. 106, s. 52.

Numbers.			Salary of Office.			1894-95.	1893-94.
1893-94.	1894-95.		Minimum.	Annual Increment.	Maximum.		
			£.	£.	£.	£.	£.
1	1	Auditor	-	-	-	1,000	1,000
1	1	Assistant to the Auditor (1)	700	25	800	838	813
4	4	Senior Clerks (2)	500	20	700	2,170	2,090
4	4	Junior Clerks	100	15	450	1,316	1,254
9	9	Second Class Clerks	On the same scale of salary as in the India Office.			1,556	1,480
1	–	*Boy Copyist, for a short period*	*At 4d. an hour, supplied by the Civil Service Commission.*			—	*15*
20	19				£.	6,880	6,652
		Net Increase				£. 228.	

(1) Receives a personal allowance of 100 *l.*
(2) One receives a personal allowance of 50 *l.*

E. R. Cave-Browne, Accountant General.

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(*Presented pursuant to Act* 21 & 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed,*
9 *May* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE and SPOTTISWOODE, East Harding-street, Fleet-street, E.C.,
and 32, Abingdon-street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover-street, Edinburgh, and
90, West Nile-street, Glasgow; or
HODGES, FIGGIS, & Co., LIMITED, 104, Grafton-street, Dublin.

[*Price* 6 *d.*]

110. *Under* 6 *oz.*

EAST INDIA (FINANCIAL STATEMENT).

RETURN to an Address of the Honourable The House of Commons, dated 24 April 1894;—*for*,

"COPY of the EAST INDIA FINANCIAL STATEMENT for 1894-5, and of the PROCEEDINGS thereon in the LEGISLATIVE COUNCIL of INDIA."

India Office,
26 April 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Mr. Buchanan.*)

Ordered, by The House of Commons, *to be Printed*,
27 *April* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

92.

GOVERNMENT OF INDIA.—FINANCE AND COMMERCE DEPARTMENT.

FINANCIAL STATEMENT FOR 1894-95.

CONTENTS.

PART I.

GENERAL REVIEW.

	PARA.	PAGE.
Preliminary	1	5
Accounts, 1892-93	3	„
Revised Estimate, 1893-94	5	„
Budget Estimate, 1894-95	15	7
Special Measures to meet the Deficit	25	9
Closing of the Mints	32	10
Secretary of State's Operations	43	12
Loans in India	48	14
Conclusion	50	„

PART II.

DETAILS OF ACCOUNTS AND ESTIMATES.

	PARA.	PAGE.
I. Accounts of 1892-93	51	14
II. Revised Estimate of 1893-94	58	16
III. Budget Estimate of 1894-95	94	22
IV. Examination of the Estimates under the more important heads of Revenue and Expenditure—		
Land Revenue	134	30
Opium	135	31
Salt	139	32
Stamps	141	„
Excise	142	33
Provincial Rates	143	„
Customs	144	34
Assessed Taxes	146	„
Forest	147	35
Interest	149	„
Post Office, Telegraph, and Mint	151	36
Civil Departments	153	„
Miscellaneous Civil Charges	154	37
Famine Relief and Insurance	158	38
Railway Revenue Account	160	39
Irrigation	165	40
Buildings and Roads	168	42
Army Services	169	43
Special Defence Works	170	44

	PARA.	PAGE
V. Capital Expenditure on Public Works not charged against Revenue	173	44
48. State Railways, Construction	174	45
49. Irrigation	178	47
VI. Ways and Means—		
Home Treasury	179	„
India	187	49
VII. Summary	196	51

APPENDIX I.

ACCOUNTS AND ESTIMATES:

	PAGE.
General Statement of the Accounts and Estimates of the Revenue and Expenditure and Receipts and Disbursements of the Government of India, in India and in England	54
A.—Statement of the Revenue of India, in India and in England	56
B.—Statement of the Expenditure chargeable on the Revenues of India, in India and in England	58
C.—Statement of Receipts and Disbursements of the Government of India, in India and in England	62
D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Contracts	64
E.—Statement of Net Revenue and Expenditure—India and England	66

APPENDIX II.

Commercial and Financial Statistics	68
Guaranteed Railway Companies: Financial Results	75
Capital Expenditure on State Railways	76
„ „ „ Irrigation Works	78
Receipts and Working Expenses of Railways	80
„ „ „ Irrigation Works	82
Capital Account of Guaranteed and Subsidised Railways	84

PROCEEDINGS of COUNCIL, 27 March 1894.

Discussion of the Financial Statement	85

FINANCIAL STATEMENT FOR 1894–95.

PART I.

GENERAL REVIEW.

PRELIMINARY.

IN accordance with the Statutory Rules for the discussion of the Financial Statement of the Governor General in Council, I have caused a printed copy of the Financial Statement of 1894–95 to be delivered to each Member; and I proceed to submit to the Council the explanations I desire to offer with reference to it. Following the example set last year by Sir David Barbour, the prescribed Financial Statement will form the Second Part of the published compilation, and will set forth and explain in detail the various figures of the receipts and outgoings of the Government, being intended both for the information of the public, and as a permanent official record of the financial arrangements and prospects of the current and the approaching year. My accompanying explanation, which will form the first part of the compilation, is intended to give honourable Members a more general view of the accounts and estimates, leaving fuller information regarding the details to be sought for in the more elaborate compilation, which has been printed and distributed in accordance with the rules.

2. I have so recently had occasion to lay before honourable Members a review of our recent and present general financial position that I am to a certain extent discharged from the obligation to look on this occasion beyond the figures of the three years, the finance of which I have to explain, viz., the past year, the current year, and the coming year. I do not think that any Finance Minister has yet had the evil fortune to present figures which for all three years show a deficit of Revenue, but I shall not waste the time of the Council in again going over the ground covered by the statement I laid before them three weeks ago, and bemoaning the adverse fate which a continually dwindling Rupee imposes upon us. I pass at once to the consideration of the accounts and estimates which it is my duty to explain.

ACCOUNTS, 1892–93.

3. The accounts of 1892–93, as finally made up, show a deficit of Rx. 833,412, as compared with the deficit in the Revised Estimate of Rx. 1,081,900. The improvement, which amounts to Rx. 248,488, is composed of a number of small differences scattered over both the Revenue and Expenditure heads, none of which are large enough to require particular mention. In short, the Revised Estimate presented to the Council twelve months ago represented as accurately as an estimate could be expected to do the outturn of the year. The accounts were made up at an exchange a little less than 1*s.* 3*d.* per rupee; the total amount of Council Bills drawn during the year being 16,532,215*l.* at the average rate of 1*s.* 2·985*d.*

4. The usual Appropriation Report, containing the Comptroller and Auditor General's review and comparison of the estimates and accounts of the year, was published in last week's "Gazette of India;" and with it the year's accounts are consigned to past history.

REVISED ESTIMATES, 1893–94.

5. As compared with the Revised Estimates for 1892–93, which we have seen were very accurately justified by the final figures, the Budget Estimate of 1893–94 provided under Revenue heads for better Land Revenue Rx. 299,600, worse Opium Revenue Rx. 650,300, worse Salt Revenue Rx. 60,800, better Railway Revenue

+	299,600
—	650,300
—	60,800
+	487,500
Net +	76,000

Revenue Rx. 487,500, and a number of minor differences. In the aggregate the difference was a difference for the worse of Rx. 15,500.

6. The Revised Estimates of 1893–94 show that we have had a very favourable Land Revenue year, even after taking into account the fact that Rx. 207,200 of the increase comes in, in Madras and Bombay, by deduction from, or charge to, other heads. The return is about 25½ crores, whereas we have never yet come up to 25, and is Rx. 335,100 in excess of Budget. But on the other hand, the loss of Opium Revenue is by Rx. 621,800 greater than anticipated, and whereas the lowest figure recorded for many years has been Rx. 7,879,182, we this year estimate to receive only Rx. 6,694,400. The loss under Salt Revenue has been much greater than anticipated, being Rx. 241,600 as compared with Budget Estimates. On the other principal Revenue heads taken together there has been a gain as compared with Budget of Rx. 252,000. Railways have done extremely well during the year, the Revenue being taken at Rx. 654,800 better than Budget, and more than a crore better than last year.

+ 335,100
— 621,800
— 241,600
+ 252,000
+ 654,800
Net + 378,500

7. These differences and a number of minor ones give us a net improvement of Rx. 423,800 upon the Budget Estimates on the Revenue side,* of which Rx. 104,900 goes to Provincial account, leaving Rx. 318,900 for Imperial.

+ 1,595,100
— 318,900
+ 1,276,200

8. The Budget Estimates of the year were for a deficit of Rx. 1,595,100 upon the year's account. With the improvement of Revenue which I have noticed, our Expenditure if kept within estimate would have brought out at the end of the year a deficit of only Rx. 1,276,200. Our deficit, however, stands at Rx. 1,792,800, or Rx. 516,600 greater than this figure. And indeed, as a short opium crop has saved us Rx. 370,100 on our estimated opium payments, I have really to explain Rx. 886,700 of excess of Expenditure over Estimate in 1893-94.

9. The only heads of Imperial Expenditure in India which show any noteworthy excess of Expenditure over Estimate are Interest on Debt (Rx. 159,500), Working Expenses of State Railways (Rx. 151,500), and the Army Expenditure (Rx. 318,300). The excess under the first represents for the most part the discount on the Loan raised in August, which amounted to Rx. 133,000. The excess Expenditure under the second arises in connection with the larger traffic already referred to. Of the Army Expenditure Rx. 263,500 is due to Exchange Compensation Allowances: there has also been expenditure in excess of the Budget Grants of Rx. 21,500 for certain special military and political operations, of Rx. 48,100 for special expenditure in connection with the Gilgit Agency, and Rx. 26,700 for special purchases of horses and mules: on the other hand, savings are anticipated from some of the Budget Grants.

+ 159,500
+ 151,500
+ 318,300
+ 629,300
— 89,000
+ 540,300

We have saved Rx. 89,000 by short Expenditure upon Special Defences.

10. The items I have mentioned account for excess Imperial Expenditure in India of Rx. 540,300. The smaller differences result in a net saving of Rx. 26,600, and the real excess in the total figures, after allowing for Opium, is Rx. 513,700. So that we have saved more than enough, in minor differences over the rest of the account, to pay for the Exchange Compensation Allowances to non-military officers. These were not included in the Budget, but are estimated at Rx. 137,800 under the non-military heads.

+ 104,100
+ 27,300
— 66,000
Net + 65,400

11. The sterling expenditure account compared with Budget Estimate shows 104,100*l.* excess payments under Interest; excess marine charges 27,300*l.*; short charges for special defence works 66,000*l.*; giving, with a few smaller differences, a net excess of 65,800*l.*

12. The exchange upon the expenditure was estimated, at 1*s.* 2¾*d.*, to cost Rx. 9,935,900; it is now estimated at Rx. 307,200 more.

13. Adding

* I neglect for present purposes the fact that about Rx. 30,000 of this is due to the operation in 1893-94 of the New Tariff Act.

13. Adding together these items, the deterioration which I have explained on the expenditure side amounts to the figure above stated, namely: —

	Rx.
Imperial Expenditure in India - - - - -	513,700
Sterling Expenditure - - - - - -	65,800
Exchange - - - - - - - - -	307,200
TOTAL - - -	886,700

and leaves the year's account in deficit by Rx. 1,792,800.

14. I ought to mention, as a matter of some public interest in connection with the estimates of 1893-94, that the Royal Commission on Opium is expected to cost in India about Rx. 20,000, and in England about 1,500*l.*; of these amounts half will be charged to Indian Revenues. The smallness of the expenditure is for the most part due to the fact that the Commissioners (except the one who was placed on the Commission as an officer of the Government of India) neither required nor received any remuneration for their services, being determined that their laborious task should cost as little as possible to the people of India.

BUDGET ESTIMATES, 1894–95.

15. In explaining the Budget Estimates for 1894–95, I ask the Council first to go back to my statement that the Revenue in the Revised Estimates of 1893-94 falls short of the Budgeted Expenditure of that year by Rx. 1,276,200. Our revenue of the coming year is largely estimated upon the basis of the Revised Estimates of the current year, and I propose first to show, as compared with those Revised Estimates, what additional Revenue under the same heads we may expect to come into our account during the year 1894–95.

16. First, under the principal Revenue heads, the Estimates of Land Revenue show an increase of Rx. 211,300 upon the high figures of 1893–94; and Salt will, we hope, recover from its backward position of the current year, and bring us in an addition of Rx. 283,000. Under both these heads in fact we have some reason to think that certain short collections of February and March 1894 will come into the accounts of April or May, that is of 1894–95. On the other hand, we do not think it safe to take Opium at even the figure of 1893–94; our realisations are necessarily affected by the adverse exchange arising out of the low price of silver, and we estimate a falling-off of Rx. 300,800. The remaining principal heads show some increases and some decreases, but on the net account a decrease of Rx. 1,600, giving for this section of the accounts a net increase of Rx. 191,900. To this we have to add the estimated increase in Railways of Rx. 201,900, and in Irrigation of Rx. 144,200; but, on the other hand, we lose Rx. 160,100 under Mint Receipts (by reason of discontinuance of coinage). The net amount of all these is an increase of Rx. 377,600, which, by a number of minor differences under other heads, becomes Rx. 395,400. Of this total amount of increase of our revenues, Rx. 240,300 belongs to the Provincial account, and Rx. 155,100 to Imperial. In respect of Revenue, therefore, we expect on the Imperial account to be better off in the approaching year by only Rx. 155,100, as compared with the Revised Estimates of 1893–94; and the result therefore is that, if we had on our expenditure side merely to meet the same Imperial expenditure that was provided for in the Budget of last year, we would be, with the revenue we anticipate, in deficit by Rx. 1,276,200, less Rx. 155,100, or Rx. 1,121,100.

	+ 211,300
	+ 283,000
	— 300,800
	— 1,600
Net	+ 191,900

	+ 191,900
	+ 201,900
	+ 144,200
	— 160,400
	+ 377,600

17. The deficit we will actually have to meet will be this amount plus any amount by which the expenditure for which we have to provide in the coming year exceeds that of the Budget Estimates of 1893–94. To find what this addition

addition will be, take first the estimate of Imperial expenditure in India. The figures stand as follows :—

	Budget, 1893 94.	Budget, 1894 95.	Increase or Decease.
	Rx.	Rx.	Rx.
Direct charges on Revenue	4,614,200	4,662,300	48,100
Interest	55,400	— 113,400	— 168,800
Post Office, &c.	2,081,400	2,073,200	— 8,200
Civil Departments	3,134,500	3,240,100	105,600
Miscellaneous	688,400	700,000	11,600
Famine	1,119,300	1,121,200	1,900
Railway Revenue Account	11,597,400	12,061,100	463,700
Irrigation	1,349,300	1,373,200	23,900
Building and Roads	1,878,500	1,507,800	— 370,700
Army	15,693,500	16 169,200	475,700
Special Defence	252,300	113,500	— 138,800
TOTAL	42,464,200	42,908,200	+ 444,000

+ 463,700
— 168,800
+ 294,900

+ 28,500
± 139,800
+ 41,600
— 26,900
— 77,400
Net + 105,600

18. The increases and decreases in this statement, which are less than Rx. 50,000, require no remark ; they may be described as ordinary variations. The decrease under Interest merely means the transfer of more interest to the Railway Revenue account, the net increase under these two heads, Rx. 294,900, representing the additional working expenses and surplus-profits payments arising in connection with the larger traffic. Under Civil Departments we have a net increase of Rx. 105,600, of which the principal items are Rx. 28,500 under Administration (mostly Exchange Compensation allowance), Rx. 139,800 under Political (additional subsidy to the Amir Rx. 60,000, probable expenditure of demarcation under the treaty Rx. 50,000, Exchange Compensation Rx. 23,400) ; other increases Rx. 41,600, mostly due to the Exchange Compensation ; savings in Police Rx. 26,900 (chiefly in Upper Burma) ; and savings under Marine Rx 77,400 (mostly counterbalanced by short receipts).

19. The decrease of Rx. 370,700 under Buildings and Roads is due to economies forced upon us by our present financial condition. We have saved Rx. 194,200 by reducing the grant for Military Works, and Rx. 176,500 by cutting out practically every new work upon the Civil side (under India General and in Upper Burma) to which we are not absolutely committed.

20. The Army expenditure shows, as compared with the estimates presented last year, an increase of Rx. 475,700. Of this amount, the variations in pay and allowances which depend upon Exchange, alone account for Rx. 390,100.

For, apart from the question of Exchange Compensation, the pay of the British Soldier is fixed in sterling, and the Rupee payment depends upon the rate of exchange annually fixed for the adjustment of transactions with the English Treasury. That rate was for 1894–95 fixed, as usual, upon the basis of the rates actually current in December last (namely, 15¼*d.*) ; but, owing to the peculiar circumstances of the year, the rate has been declared "subject to revision hereafter, should it be deemed necessary in consequence of the actual rate varying greatly from the official rate for any considerable length of time."

The balance of the excess, or Rx. 85,600, is composed of several items, of which a fuller account is given in the second part of this statement.

21. The English expenditure for which we have to provide is, on the whole account, 13,500*l.* less than that of last year. We have an increase on account of interest of 288,500*l.*, owing chiefly to the temporary borrowings of which I shall

shall have presently to give an account; on the other hand, there are savings of 33,300*l.* on the Marine charges (as last year's estimates contained some special construction charges); of 12,600*l.* under Territorial Pensions (due to the death of Maharaja Dhulip Singh); of 69,700*l.* under Army charges (a balance between a large saving in Military stores and an increase in non-effective charges); and of 152,100*l.* under Special Defence Works, the expenditure on which is coming to an end.

The other differences are small, and involve a net decrease of 34,300*l.*

£.
+ 288,500
— 33,300
— 12,600
— 69,700
— 152,100
— 34,300
Total— 302,000
Net — 13,500

22. The Exchange upon our expenditure was in last year's Budget taken at 14¾*d.*, and came to Rx. 9,935,900. This year we take 14*d.* as our rate, and the Exchange comes to Rx. 11,307,400*l.*, so that we have an excess expenditure to provide for of Rx. 1,371,500*l.*

23. Now, bringing all these increases of expenditure together, we have, as compared with Budget expenditure of 1893–94—

	Rx.
In India—Imperial account—increase	444,000
In England, decrease	—13,500
For Exchange, increase	1,371,500
Net Increase	1,802,000

24. I have shown that our estimated revenue of 1894–95 falls short of the Budget expenditure of 1893–94 by Rx. 1,121,100; it therefore falls short of our budgeted expenditure of 1894–95 (so far as we have gone) by Rx. 2,923,100.

The difference between this and the 3½ crores I gave in my Statement of March 1st is mainly in the reductions we have effected, chiefly under Buildings and Roads, both Military and Civil, in order to meet the shortness of our means.

SPECIAL MEASURES TO MEET THE DEFICIT.

25. This amount then, Rx. 2,923,100, is the deficit which we have to take special measures to meet. The first of these special measures is the re-imposition of Import Duties, for which the Council passed a Bill on March 10th. The annual revenue to be obtained by that measure I then stated at Rx. 1,400,000, but the measure was modified in Select Committee by the reduction of the first-proposed duties on iron and steel, and I now put down the revenue at Rx. 1,350,000. I make a deduction of a little over 10 per cent. for short collections the first year, and the actual figures passed into the estimates on account of the duties are—

	Rx.
Revenue (after deduction of Refunds)	1,200,000
Establishment	60,000
Net Produce	1,140,000

26. The next measure is that we are obliged to suspend the famine grant for the time. This is, as has been often explained, the grant of surplus revenue to the construction of Protective Railways and Irrigation Works. Part of the original Rx. 1,500,000 is already pledged, that is, it is used to meet the loss to Government on its contracts in respect of the Bengal-Nagpur and Indian Midland Railways. That loss, in the coming year, is estimated at Rx. 368,800, and there is also an estimate of Rx. 10,000 for actual famine charges; so that of the whole grant only Rx. 1,121,200 is capable of being resumed, or rather withheld. We have deemed it expedient to allow Rx. 45,000 on account of certain Irrigation works to remain charged against this head, but the remaining Rx. 1,076,200 will remain unspent in 1894–95. The principal railway work which is being charged to this head at present is the East Coast Railway. And, as this work is classed also as a productive work, a considerable grant has been given to it, under the head of expenditure not charged against revenue, so that

this particular work will not very greatly suffer by the suspension of the grant. But this only means that the effect of the reduction is passed on to other railway projects.

27. One other measure we have been obliged to take, namely, to call on Provincial Governments for contributions to our aid, in other words to force upon them severe economies, and appropriate the results to the benefit of our own account. The Government of India were most unwilling to have recourse to a measure which practically means the stoppage for the time of all administrative improvement, a measure which they feel must take all the heart out of Provincial Governments, by making them surrender all the fruits of careful administration to fill the yawning gulf of our sterling payments. But, as the Government of India said in addressing its demand to them, "the imperious necessity for imposing new taxation obliges the Government of India first to exhaust all available methods of increasing their resources; and this necessity is the only justification they can put forward for so soon making a practical revision of 'contracts' made only two years ago, and calling in balances which the Local Government might legitimately claim as pledged to them for the purpose of administrative improvement."

28. The Government of India wish to acknowledge the readiness with which this demand has been met. The demand was issued on March 1st; it had been complied with by March 12th. Though not very large in amount, except in one case (that of Lower Burma), the demand comes so closely after the adjustment of assigned revenue to assigned expenditure, that it means in every case the adoption of active measures to restrict expenditure; and it must be remembered also that it comes after the Local Governments have already had, in the Exchange Compensation allowances, to meet new expenditure over and above their assignments.

29. The total amounts obtained from the Local Governments come to Rx. 405,000, their balances being, in nearly every case, reduced by the demand to the minimum prescribed by the Secretary of State.

30. By these three measures the deficit in our account is reduced by Rx. 2,621,200, namely :—

	Rx.
New Import Duties, net produce - - - -	1,140,000
Suspension of Famine Grant - - - - -	1,076,200
Contributions from Local Governments - - -	405,000
	2,621,200

from Rx. 2,923,100 to Rx.. 301,900, at which figure it stands in the final statements.

31. I have already in my statement made in this place on March 10th given a full account of the reasons which have led to the Government accepting this deficit for the year 1894–95. I shall not weary the Council by a repetition of a subject then very elaborately discussed.

CLOSING OF THE MINTS.

32. The central fact of the Financial History of the year was the closing of the Mints on 26th June last. When the last Budget Estimates were presented to this Council, the Government of India were waiting for the Report of the Committee assembled under Lord Herschell's Presidency, to whom had been committed the examination of the Currency proposals of the Government of India. The Committee reported under date May 31st. Their recommendation was as follows :—

> "It remains for us to state the conclusions at which we have arrived. While conscious of the gravity of the suggestion, we cannot, in view of the serious evils which which the Government of India may at any time be confronted if matters are left as they are, advise your Lordship to overrule the proposals for the closing of the Mints and the adoption of a gold standard, which that Government, with their responsibility and deep interest in the success of the measures suggested, have submitted to you.

"But

"But we consider that the following modifications of these proposals are advisable. The closing of the Mints against the free coinage of silver should be accompanied by an announcement that, though closed to the public, they will be used by Government for the coinage of rupees in exchange for gold at a ratio to be then fixed, say 1*s.* 4*d.* per rupee; and that at the Government treasuries gold will be received in satisfaction of public dues at the same ratio."

33. The Government of India, having considered the Report, telegraphed to the Secretary of State on June 15th, proposing to take immediate action on this decision; the Secretary of State's consent was given on June 20th; and the necessary legislation was carried through on June 26th.

34. It was, of course, expected that the value of silver would be immediately affected by this change. It stood at about 38*d.* till June 25th, and then in four days it fell to 30¼*d.* In July it recovered in the first week to 34*d.*, but settled afterwards at about 32½*d.* In August and September it stood at about 34*d.*, but it fell during October, and its price from then till the middle of January stood at about 32*d.* After this, a renewed fall set in, and in the first week of March the price was quoted at 27*d.*; at that price the metallic value of the rupee is about 10¼*d.*

35. Meantime, Silver legislation was taking place in the United States of America. Congress met on August 7th, and a Bill for the repeal of the silver purchase clause of the Law of 1890 was speedily introduced and was passed on August 28th by an unexpected majority. The Bill remained under discussion in the Senate from August 28th till October 30th, when it was passed after a strong opposition. It received the President's signature on November 1st. But it will be seen from my statement of the history of the price of silver that the legislation of the United States was practically a foregone conclusion. Its effect had been discounted, and the final passing of the law produced but little change in the price. The doubtful element in the case was the Indian legislation, and, when that legislation became an accomplished fact, the price of silver immediately assumed a lower level.

36 During the months succeeding the closing of the Mints the price was favourably affected by a strong demand from India. The amounts imported into India during these months were Rx. 2,019,100, Rx. 781,400, Rx. 858,400, Rx. 1,127,400, Rx. 450,400, Rx. 926,600, Rx. 1,658,400, and in February Rx. 1,167,800. Total Rx. 8,989,500.

37. We have naturally been very much interested in the question what became in this country of these large imports of silver, but our inquiries have satisfied us that there has really been a very large demand for it for private use and possibly also for hoarding. The divorce between the value of coined and of uncoined silver brought about a state of things utterly unknown in Indian history—in the experience at least of any of the present generation—viz., that uncoined silver could be sold at a profit for considerably less than its weight in coined silver. Silver dealers rushed in to make a profit out of the inability of the ordinary Indian to understand that it was not necessarily a profitable transaction to buy a tola of rupee silver for 15 annas. The question was violently agitated of imposing a silver import duty, so as to prevent a demand for silver that threatened to annihilate, by its own force, that balance of trade which had hitherto required settlement by Council Bills. But it was recognised that this demand for silver would have to be exhausted before our new Currency policy could have a fair chance, and it was determined to leave it to the operation of natural causes. The announcement was made upon January 18th that no duty would be placed on imported silver in aid of the Currency policy.

38. A certain amount of this silver, but not, so far as we can find, a very large amount, passed into Native States for use in coinage. It was easy to foresee that, by the closing of our Mints, our rupees would be appreciated with reference to the silver coinage of Native States, especially if measures were not adopted in these States to restrict their coinage in a corresponding measure. We advised the various Durbars to watch the current rate of exchange between their rupees and the Government rupee, and most of them stopped coinage

very shortly after we had done it. The Native States are not, however, so favourably situated as we are with reference to the maintenance of an appreciated coinage; for their rupees can, in most cases, be manufactured without elaborate machinery, and so far as we know (though we have not yet full information on the point) the local systems of currency are in very few cases strictly limited, like our own, to coin issued by the State in which it is current. We are, however, continuing to watch the effect of our policy upon the coin of Native States, and to advise them, from time to time, as to the economic effect of measures taken by ourselves or intended by them.

39. This excessive import of silver was not the only obstacle which our Currency measures had to meet with. We had been obliged, for reasons for which we were not responsible, to initiate these measures at the most unfavourable time of the year, namely, the beginning of the slack season—that is, the season when our exports are smallest; and the refusal of the Secretary of State to issue his Bills under $15\frac{1}{4}d.$ brought other importers into competition besides the importers of silver, and the balance of trade on the whole actually turned against India for a time. I think it is now recognised that the policy of refusing to issue Bills was a mistaken policy, and that it would have been better to issue Bills moderately so as to meet the demands on the Home Treasury. But the circumstances we had created were altogether new, and both officials and merchants and bankers had all to learn, by actual experience, what new economic forces had been called into existence, and how they affected the question of the appreciation of the rupee. The Secretary of State announced, on January 20th, his abandonment of his attempt to maintain a forced value for his Bills, and since then the course of commerce has given us ground for expecting that we shall be able to maintain the rupee at a value considerably above its metallic value, though not as yet approaching the limit at which there is any chance of its functions as a Currency beginning to be replaced by gold.

40. The first considerable issue of Council Bills was on 31st January, when a rate of $14\frac{3}{8}d.$ was obtained. The rate fell, till on the 26th February it stood at $13\frac{1}{2}d.$, but it has since then recovered to about $14d.$

41. The question of the future value of silver is so doubtful that I hesitate to express any opinion regarding it. We are told that it has now touched bottom, but we have been told that very often in past times, and yet it has sunk lower. I do not agree with those who think that if we were to open our mints we would benefit by enhancing the value of silver. It should be remembered that we can enhance that value only by actually absorbing a considerable share of the world's produce of the metal. But the absorption and coinage of a large amount of silver is an effect that can only follow, and be concomitant with, a fall in the value of the rupee. It is, in fact, economically, the effort of the currency of the country to adapt itself, by increase in volume, to its decrease in value. In other words, if the opening of our mints is to enhance the value of silver, it can do so only by a process which involves the depreciation of the value of the rupee; and, therefore, as it seems to me, no enhancement of the value of silver, brought about by our opening our mints, can be of any advantage to us.

42. I think that even those who do not believe in the ultimate success of our currency legislation must, at all events, admit that we have, by its means, escaped an immediate disaster; and those who believe that the only way of issue from the difficulty lies through bimetallism, will admit that they are several steps nearer its realisation when the rest of the world has ceased to rely on India's consent to bear the main portion of the burden of silver depreciation.

SECRETARY OF STATE'S OPERATIONS.

43. By the circumstances to which I have alluded, the sale of Council Bills was practically in suspense from July 1893 to January 1894, inclusive. The Secretary of State had estimated to raise 18,700,000*l.* by Bills, of which 1,189,200*l.* was the estimated amount of net payments to railway companies, the remainder representing the current requirements of the year. During the first

first three months of the year he issued Bills for 5,722,799*l.*, an unusually large amount, which raised his sterling balance on June 30th to 4,173,925*l.*; but from that date till the end of January the amounts received were, in each of the seven months, 51,750*l.*, 78,250*l.*, 6,672*l.*, 4,791*l.*, 609,544*l.* (in November), 20,937*l.*, 90,658*l.*, giving a total of only 862,602*l.*

44. During this period, therefore, the Secretary of State had to carry on his transactions by borrowing. The high balance of June 30th carried him over July and August, and besides this balance he had at that time over 400,000*l.* in hand on account of a borrowing and repaying transaction provided for in the Budget Estimates. He had estimated to raise 1,300,000*l.* of three per cent. stock to pay off railway debentures, and, though he raised most of this amount in July, the repayments were not complete till October. His cash balance, however, was very low in the end of August, namely, 460,903*l.* In September he issued 3¼ per cent. debentures for 1,386,000*l.*, and borrowed temporarily 500,000*l.*; and the net temporary borrowings in subsequent months were, October, 1,500,000*l.*; November. 750,000*l.*; December, 750,000*l.*; January, 2,750,000*l.*, giving a total of 6,250,000*l.*

25,000*l.* of this came into October.

45. The figures as made up on actual accounts till the end of January, and estimates received from the Secretary of State for the two last months, give us—

	Till January: Accounts.	February and March Accounts and Estimates.	Total for Year.
Funds raised by Permanent Debt - -	1,386,000	- - -	1,386,000
Council Bills - - - - - -	6,585,400	2,814,600	9,400,000
Temporary Borrowing (net) - - -	6,250,000	— 250,000	6,000,000
	14,221,400	2,564,600	16,786,000

It will be seen, therefore, that the Estimate of Council Bills now made falls short by 9,300,000*l.* of the Estimate of last March, and that this amount has been made up by permanent debt, 1,386,000*l.*; temporary debt, 6,000,000*l.*; a reduction in the cash balance of 1,013,000*l.*; total, 8,399,000*l.*; besides reductions in the payments to railway companies, and on account of remittances.

46. We have, *per contra*, an enormous accumulation of silver in our Treasury balances in this country. The 8,399,000*l.* of debt incurred, and cash balance reduced, during the year, are represented, at an exchange of 15*d.*, by Rx. 13,438,400 in this country, and our cash balances in India being practically increased by this amount stand at the close of January, February, and March, at the unprecedented figures of Rx. 23,802,200, Rx. 25,016,500, and Rx. 26,251,800 (estimated).

47. Next year, it will be seen that it is not the present intention of the Secretary of State to draw Bills on our accumulations of silver in order to pay off his temporary debt. He proposes to borrow 8,300,000*l.*, of which 6,000,000*l.* will be used to discharge the temporary obligations outstanding at heend of the current year; and the rest is required for his ordinary transactions. The amount for which he proposes to draw, 17,000,000*l.*, is only the expenditure of the year, with the addition of the capital outlay on account of State Railways, and a portion of his remittance payments. It must, as usual,

usual, be understood that these figures are given with reservation of entire liberty to the Secretary of State to vary his borrowings and his drawings as he may find occasion.

LOANS IN INDIA.

48. In the Budget Estimates of 1893–94, we proposed to raise a loan of Rx. 3,000,000. On 14th July, while we were still in ignorance of the approaching failure of Council Bills, a notification was issued calling for tenders for Rx. 3,500,000 at 3½ per cent., and at the same time notice was issued for the discharge of such part of the 4½ per cent. loans of 1878 and 1879 (excluding the 7*s.* per cent. portion) as still remained unconverted, under previous notifications, into four per cents. The loan was raised at an average of Rs. 96. 3. 2½ per cent., producing Rx. 3,366,130, against a nominal value of Rx. 3,499,100 (as Rx. 900 remained unissued). Of the 4½ per cent. loan we estimate to have paid off Rx. 1,100,000 during the current year, leaving Rx. 241,447 undischarged. The 3½ per cents. are now above par.

49. It is hardly necessary to say that with our huge silver balances we have no intention of raising a loan in India during the year for which estimates are now being presented.

CONCLUSION.

50. Such then is our programme for the approaching year—a programme of retrenchment and vigilance, intended to tide us over what I have called a transition period. The means which we have adopted in our Budget Estimates of nearly balancing our Revenue and Expenditure, are means which will hardly be available a second time. It is at some risk that we suspend even for one year the provision of a crore or a crore and a-half, which we shall certainly require if a famine season comes upon us; we cannot call our financial position safe till we find ourselves again with that crore to the good. The 40 lakhs also which we obtain from the Provincial Governments exhausts for the time that source of relief from temporary difficulties. A year hence, as I said a fortnight ago, we shall certainly have to reconsider our position, and we hope by that time to have a much more definite knowledge of the conditions upon which our future financial position rests.

PART II.

DETAILS OF ACCOUNTS AND ESTIMATES.

Section I.—Accounts of 1892–93.

51. The Revised Estimates for the year 1892–93 showed a deficit of Rx. 1,081,900. As anticipated by Sir D. Barbour in paragraph 18 of the Financial Statement of March last, I am now able to state that the actual deficit is somewhat less. The final Accounts have been closed with a deficit of Rx. 833,412.

52. Explanations of the variations under the several heads of the Account figures from those of the Budget and Revised Estimates will be found in the Appropriation Report published in the "Gazette of India" of the 17th instant.

The

The following statement contains a general comparison of the Revised Estimates with the Accounts of the year :—

——	Revised Estimate.	Accounts.	Accounts, better.	Accounts, worse.
REVENUE.				
India - - - - - - Rx.	89,683,000	89,819,707	136,707	—
England - - - - - - £.	211,400	220,233	8,833	—
Exchange - - - - - - Rx.	126,800	132,498	5,698	—
TOTAL - - - Rx.	90,021,200	90,172,438	151,238	—
EXPENDITURE.				
India :				
Imperial, Provincial, and Local, Rx.	64,965,100	65,021,394	—	56,294
Adjustment of Provincial and Local Surplus or Deficit - Rx.	—363,800	—177,359	—	186,441
NET - - - Rx.	64,601,300	64,844,035	—	242,735
England - - - - - - £.	16,563,600	16,334,541	229,059	—
Exchange - - - - - - Rx.	9,938,200	9,827,274	110,926	—
TOTAL - - - Rx.	91,103,100	91,005,850	97,250	—
DEFICIT - - Rx.	1,081,900	833,412	248,488	—

1892-93. General Results.

53. The total Revenue and total Expenditure in India were higher than taken in the Revised Estimate by Rx. 136,707 and Rx. 56,294, respectively, giving a net improvement of Rx. 80,413. The distribution of these variations between Provincial and Imperial was as follows :—The Imperial Revenue fell short of the Revised Estimate by Rx. 19,678, and the Imperial Expenditure exceeded the Revised Estimate by Rx. 86,350, while the Provincial and Local Revenue exceeded the Revised Estimate by Rx. 156,385, and the Provincial and Local Expenditure fell short of the Revised Estimate by Rx. 30,056. Consequently there was an improvement in the Provincial and Local Section of the Accounts of Rx. 186,441, and a deterioration in the Imperial Section of Rx. 106,028.

In England there was a reduction in Expenditure, including Exchange, of Rx. 339,985, and an increase of Revenue of Rx. 14,531 ; these together yield an improvement in England of Rx. 354,516. Deducting from the last figure Rx. 106,028, the amount of the deterioration in the Imperial Section of the Accounts in India, we arrive at the net amount of Rx. 248,488, by which the deficit of the Accounts fell short of that estimated in March last.

1892–93. Revenue in India.

54. The larger part of the increase in revenue in India occurred under the principal heads of revenue, Rx. 130,375. The Army receipts were also under-estimated by Rx. 57,243.

1892-93. Expenditure in India.

55. The Army expenditure in India was under-estimated in the Revised Estimates by Rx. 66,891. Under other heads the expenditure on the whole was slightly less than the Revised Estimate.

1892–93. Expenditure in England.

56. The Army expenditure in England fell short of the Revised Estimate by 133,504*l.*, and the Special Defence Expenditure by 48,668*l.*, owing in both cases chiefly to the progress in the supply of stores being smaller than was anticipated.

1892-93.

57. The expenditure not charged to revenue amounted to Rx. 3,986,290, being very slightly less than the amount taken in the Revised Estimate.

Section II.—Revised Estimate of 1893-94.

58. The following statement contains a general comparison of the figures of the Budget and Revised Estimates of 1893-94 :—

——	Budget.	Revised.	Revised, better.	Revised, worse.
Revenue.				
India - - - - - - Rx.	89,690,900	90,121,000	430,100	—
England - - - - - £.	193,500	187,700	- -	5,800
Exchange - - - - - Rx.	121,300	120,800	- -	500
Total - Rx.	90,005,700	90,429,500	423,800	—
Expenditure.				
India :				
Imperial, Provincial, and Local Rx.	66,572,300	66,548,400	23,900	—
Adjustment for Provincial and Local Surplus and Deficit - Rx.	—751,200	—478,800	- -	272,400
Net - Rx.	65,821,100	66,069,600	- -	248,500
England - - - - - £.	15,843,800	15,909,600	- -	65,800
Exchange - - - - - Rx.	9,935,900	10,243,100	- -	307,200
Total - Rx.	91,600,800	92,222,300	- -	621,500
Deficit - Rx.	1,595,100	1,792,800	- -	197,700

1893-94. General Results.

59. There has been a moderate increase in the Revenue, and the total Expenditure in India has been restricted to a sum slightly less than the Estimate of March last; but the Imperial Expenditure in India and the Expenditure in England have exceeded the Budget Estimate, and the slight fall in the rate of exchange from 1*s.* 2·75*d.* to 1*s.* 2·6*d.* has caused an increase in the direct charge for exchange of Rx. 265,900. The net result is that it is now anticipated that the deficit of the year will exceed that entered in the Budget Estimate by Rx. 197,700, and will amount to the very considerable sum of Rx. 1,792,800. Probably the deficit will be somewhat reduced when the accounts of the year are made up.

1893-94. Revenue in India.

60. The increase in the Revenue in India above the Budget Estimate amounts on the whole only to Rx. 430,100. But the Revenues generally have increased in a very satisfactory manner, and it is the heavy falling off in the receipts from opium and salt that has reduced the net increase to the amount named. Of the improvement of Rx. 430,100, the sum of Rx. 325,200 is Imperial, and Rx. 104,900, Provincial and Local.

61. The

61. The only heads under which the Revenue will fall short of the Budget Estimates by any considerable amount are:— 1893-94. Decreases of Revenue in India

	Rx.
Opium	621,800
Salt	241,600
Provincial Rates	220,800
Marine	54,700
Gain by Exchange	78,000

62. The decrease under Opium is in the receipts from the sale of Bengal Opium, and is due partly to the small crop having necessitated a reduction of 351 chests in the quantity sold, but mainly to the average price realised being only Rs. 1,109 a chest as compared with Rs. 1,250 taken in the Budget Estimate.

63. The decrease under Salt is largest in Madras, amounting to Rx. 140,200; there it is due, not to any reduction in the quantity of salt issued, but to the fact that purchasers have again begun, probably in consequence of the fall in the price of Government securities, to avail themselves of the option of deferring payment of duty for six months on lodging security. In Northern India the falling off is considerable, amounting to Rx. 120,000, and represents an actual reduction in the quantity of salt issued. Owing to a failure of manufacture at the Sambhar Lake, the price of that salt had to be raised, and this necessarily had the result of reducing the sales of it. This ought not, however, to have caused a reduction of Salt Revenue in the whole of India, as salt from other sources should in ordinary course have taken the place of the Sambhar Salt; but this has not occurred to nearly the full extent of the reduction in Northern India.

64. The decrease in Provincial Rates occurs in Madras. Part of it is nominal, being caused by a change in classification which transfers certain quit-rents, amounting to Rx. 141,100, from this head to Land Revenue. The remainder is due to the suspension of the Village Cess in Madras for one year (1st July 1893 to 30th June 1894), the accumulated balance of the local fund to which the receipts from the cess appertain being sufficient to meet a year's expenditure.

65. The decrease under Marine occurs in the Imperial Marine Department, and is nominal, being counterbalanced by a reduction in Expenditure; recoveries on account of ships or launches built, or other work done at the Government Dockyards for Local Governments, being now taken on the Dockyard Accounts as deductions from Expenditure instead of as Revenue. The decrease would have been larger had it not been for large receipts, amounting to Rx. 19,300, not anticipated in the Budget Estimate, from the hire of vessels of the Indian Marine.

66. The uncertainty in estimating the transactions which pass under the head of Gain by Exchange was explained in paragraph 48 of the Financial Statement of last March.

67. The following are the more important increases of Revenue in India:— 1893-94. Increases of Revenue in India.

	Rx.
Land Revenue, including that due to Irrigation	311,500
Stamps	116,900
Excise	212,000
Forest	88,300
State and Guaranteed Railways	646,300

68. Part, Rx. 141,100, of the increase under Land Revenue is nominal, as explained in paragraph 64 above. A considerable part, Rx. 66,100, of the increase in Bombay is also nominal, as it occurs in the adjustment of alienated

Land Revenue, and is counterbalanced by an increase in Expenditure. (*See* paragraph 77 below.) The remainder, Rx. 104,300, represents the real increase, and is contributed to by all Provinces, except the North-Western Provinces and Oudh, Burma, and the Central Provinces.

69. The increase under Stamps occurs in all Provinces except Burma. The increase under Excise is also general, the largest increases being in Bengal, Rx. 60,000; Madras, Rx. 50,000; Bombay, Rx. 46,000; and the North-Western Provinces and Oudh, Rx. 30,000.

70. The largest part of the increase under Forest occurs in Burma, where, owing to a favourable season and the development of forest operations, it is anticipated that the receipts will exceed the Budget Estimate by Rx. 85,000.

71. The Railway Revenue has developed in a most satisfactory manner. The Budget Estimate took credit for a considerable increase in the receipts above those of 1892–93; but the returns up to date justify the anticipation that the Estimate will be exceeded by nearly two-thirds of a crore of rupees. Almost every Railway has shared in the general prosperity, the only exception of note being the Burma Railway, on which the development of traffic has experienced a check for reasons believed to be of a temporary nature; the prices of paddy have been low, and the cultivating classes in Burma have consequently been less well off than usual.

1893-94. Revenue in England.

72. The decrease in the sterling Revenue is accounted for by the fact that the Secretary of State, owing to the failure for a time to sell Council Bills, had for a great part of the year no balance available, as usual, for temporary investment. The receipts under Interest are therefore expected to fall short of the Budget Estimate by 10,400*l.* The receipts under most other heads will also be less than the estimates by small amounts; but the aggregate of these decreases is more than counterbalanced by an increase of 13,700*l.* under Army Receipts in England.

1893–94. Expenditure in India.

73. The Imperial Expenditure in India is expected to exceed the Budget Estimate by Rx. 143,600, while the Provincial and Local Expenditure will be less than the Estimate by Rx. 167,500. The difference between these two is the Rx. 23,900 shown in paragraph 58 as the reduction of the Expenditure in India below the Budget Estimate. This figure is the net result of a number of increases and decreases.

Exchange Compensation Allowances.

74. Before referring to the several increases and decreases, one cause of increased expenditure under most heads may be mentioned. In August last the Government of India decided to give to European and Eurasian officers not domiciled in India some compensation for the losses being suffered by them in consequence of the great and continued fall in the rate of exchange. The form which the portion of this compensation that affects Expenditure in India took was the grant to such officers of an allowance, payable monthly with salary, and designated Exchange Compensation Allowance, sufficient to enable each officer to remit to Europe one-half his salary, subject to a maximum limit of 1,000*l.* a year, at a privileged rate of exchange, which was fixed till further orders at 1*s.* 6*d.* the rupee. The allowance is payable as a percentage on salary, varying with the rate of exchange assumed as the market rate for the quarter, and calculated to yield an amount equal to the difference between one-half salary converted at 1*s.* 6*d.* and one-half salary converted at the average market rate. The average market rate adopted for the payments of Exchange Compensation Allowance in each quarter is the average Calcutta demand rate for the three months ending on the 15th of the month preceding the quarter. The allowances were granted with effect from the 1st April 1893. The rates taken as the average market rates for calculating the payments in each quarter have been—

	s.	*d.*
April to June 1893	1	$2\frac{4}{5}$
July to September 1893	1	$3\frac{3}{8}$
October to December 1893	1	$3\frac{11}{32}$
January to March 1894	1	$3\frac{5}{32}$
Average for the whole Year	1	$3\frac{37}{160}$

75. The

75. The following table shows the payments of Exchange Compensation Allowance as taken in the Revised Estimates under each head of Account, Imperial and Provincial:—

	Imperial.	Provincial.	Total.
	Rx.	Rx.	Rx.
3. Land Revenue	4,200	40,400	44,600
4. Opium	2,500	—	2,500
5. Salt	2,800	300	3,100
6. Stamps	100	100	200
7. Excise	500	200	700
9. Customs	900	1,600	2,500
11. Forest	7,100	4,700	11,800
12. Registration	—	100	100
15. Post Office	3,400	—	3,400
16. Telegraph	8,500	—	8,500
17. Mint	1,800	—	1,800
18. General Administration	13,400	23,800	37,200
19 A. Law and Justice: Courts of Law	3,200	64,700	67,900
19 B. Law and Justice: Jails	1,300	4,000	5,300
20. Police	4,800	25,800	30,600
21. Marine	5,200	700	5,900
22. Education	300	10,100	10,400
23. Ecclesiastical	8,900	—	8,900
24. Medical	1,200	21,800	23,000
25. Political	12,600	2,500	15,100
26. Scientific and other Minor Departments	9,200	1,400	10,600
30. Stationery and Printing	300	600	900
37. Construction of Railways	—	100	100
38. State Railways: Working Expenses	20,300	1,800	22,100
39. Guaranteed Companies (Land and Supervision)	3,100	—	3,100
41. Miscellaneous Railway Expenditure	1,700	—	1,700
42. Major Works: Working Expenses	3,300	5,700	9,000
43. Minor Works and Navigation	1,700	—	1,700
44. Military Works	9,600	—	9,600
45. Civil Works	4,300	21,700	26,000
46. Army: Effective	*263,500	—	*263,500
47. Special Defence Works	1,600	—	1,600
Total	401,300	232,100	633,400

* This is the net amount paid, after making from the amounts due the prescribed deductions on account of family remittances at the favourable rate of 1*s.* 4$\frac{3}{4}$*d.* which were made between April and August before the orders granting the Exchange Compensation Allowances issued. Those orders withdrew the privilege of making family remittances through the Government Account.

The distribution of the Provincial total of Rx. 232,100 among the several Provinces is as follows:—

	Rx.
Central Provinces	13,800
Burma (Lower)	19,700
Assam	7,800
Bengal	45,000
North-West Provinces and Oudh	42,700
Punjab	30,100
Madras	38,400
Bombay	34,600
Total	232,100

1893–94. Increases of Expenditure in India.

76. The more important increases of Expenditure in India in 1893-94 as compared with the Budget Estimates are—

	Rx.
Assignments and Compensations	81,400
Interest	157,000
Law and Justice—Courts of Law	89,600
Political	97,500
Stationery and Printing	58,600
State Railways—Working Expenses	171,600
Army	318,300

77. The increase under Assignments and Compensations occurs almost entirely in Bombay; the debit and credit adjustments of alienated Land Revenue—adjustments peculiar to that Province—have been increased in consequence of the actual area of certain alienated lands in Sind having been found to be larger than the area previously recorded; there is a similar increase on the Revenue side under Land Revenue. (*See* paragraph 68 above.)

78. The increase under Interest represents the discount on the 3½ per cent. loan for Rx. 3,500,000 raised in August last, and the portion of the interest on that loan payable in the year 1893–94, diminished by the saving in the interest on the 4½ per cent. paper which was notified for discharge in October. When the Budget Estimate was framed last March, no provision was made for the interest on the new loan, as it was then assumed that it would be issued at 4 per cent., and that the interest payable during the year would be covered by the premium on the loan.

79. The grant of Exchange Compensation Allowances accounts for the larger part of the increase under Law and Justice. But in some Provinces also temporary appointments of Judges not provided for in the estimate have had to be sanctioned or continued.

80. The increase under Political is due chiefly to the enhancement by Rx. 60,000 a year of the subsidy paid to the Amir of Afghanistan, which was agreed to in the negotiations of Sir Mortimer Durand, and to the cost of Sir Mortimer Durand's Mission to Cabul. The Herat Mission, the visit to Mekran of the Agent to the Governor-General in Baluchistan, the exploration of the Borkhampti Country, the Kinchaing Mission, and the Anglo-Siamese Boundary Commission, have also added to the expenditure under this head.

81. Most of the Provinces show an increase of Expenditure on Stationery and Printing, and the demands on the Calcutta Stationery Office have necessitated considerably larger purchases in this country than were anticipated.

82. The increase in Expenditure on State Railways was caused by the larger traffic, and was necessary to earn the larger receipts.

83. The larger part of the increase under Army is due to the grant of Exchange Compensation Allowance, the charge to this head being Rx. 263,500 as

as given in the table in Paragraph 75. The following supplementary grants were also sanctioned during the year, namely—

	Rx.
For the Kachin, South Lushai, and Kelat operations -	21,500
For the Gilgit Agency - - - - - - -	48,150
For the purchase of additional horses to replace those taken to Egypt by the 7th Dragoon Guards -	16,900
For rations on the field service scale in the Chin country	16,200
Other smaller grants - - - - - - -	14,550
Total - - -	117,300

On the other hand, it is anticipated that the Budget Grants for the year will in some cases prove to have been higher than necessary.

1893–94. Decrease of Expenditure in India.

84. The more important decreases of Expenditure in India as compared with the Budget Estimates are—

	Rx.
Land Revenue - - - - - - - -	57,700
Opium - - - - - - - - -	370,800
Forest - - - - - - - - -	69,700
Police - - - - - - - - -	84,000
Marine - - - - - - - - -	115,000
Civil Works - - - - - - - -	145,400
Special Defences - - - - - - -	89,000

85. The decrease under Land Revenue occurs chiefly in the North-Western Provinces and Oudh, Rx. 23,700, Bombay, Rx. 18,400, and Assam, Rx. 12,200. In the North-Western Provinces and Oudh the Expenditure on Survey and Settlement has been restricted below the Estimate; in Bombay the payments to village officers have been less than the Estimate, and some new establishments for which provision was made have not yet been entertained; in Assam the direct payments for the collection of Land Revenue are declining with the substitution of Tahsils for collection through Mauzadars, and in that Province also some new establishments provided for have not yet been entertained.

86. The reduction in Opium Expenditure is caused by the failure of the crop; the Estimate provided for the payments for an average crop.

87. The Budget grants under Forest have proved to be higher than necessary in all Provinces, the saving being largest in Madras and Bombay.

88. The decrease under Police is distributed over all the Provinces; the amounts entered in the Budget Estimates were generally too liberal, provision being made for schemes of re-organisation and improvement not fully ready to be brought into operation, as well as for the full existing scale of expenditure.

89. Most of the saving under Marine occurs in the Imperial Marine Department and is nominal, being counterbalanced by the reduction in Revenue, as explained in Paragraph 65 above. There is also a reduction of Rx. 30,100 in Bengal and Burma, due to the progress in the construction of certain new vessels having been slower than was anticipated.

90. The decrease under Civil Works occurs in the Provincial and Local Expenditure of most of the Provinces, the largest reductions being in Madras and Lower Burma. The progress in some works for which provision was made in the Budget Estimate has not been so great as anticipated.

91. The execution of some works for which provision was made in the Estimate for Special Defences has been postponed; hence the saving under that head.

1893-94. Expenditure in England.

92. The main cause of the excess of 65,800*l.* in the Expenditure in England was the failure to sell Council Bills for a time, which necessitated borrowing and increased the interest charges. The increase due to this cause amounts to 84,600*l.* Discount on the Loan of 1,300,000*l.* and commission on India Debentures, for which no provision was made in the Budget Estimate, amounted to 19,500*l.*, and raised the total excess under interest to 104,100*l.* The Expenditure in England on Special Defence Works will be less than the estimate by 66,000*l.*, the indents for stores sent from India having been reduced in consequence of the postponement of works mentioned in the preceding paragraph. The variations in other heads are smaller, and result in a slight excess over the Budget Estimate.

1893-94. Exchange.

93. The increase in the Sterling payments accounts for Rx. 41,300 of the increase in the charge under Exchange. The remaining Rx. 265,900 is due to the fall in the rate of exchange from 1*s.* 2·75*d.* as estimated in March 1893 to 1*s.* 2·6*d.* realised upon the remittances of the year.

SECTION III.—BUDGET ESTIMATE OF 1894-95.

94. The following Statement compares the Revenue and Expenditure in India and in England in the Budget Estimates of 1894-95 with that in those of 1893-94 :—

	1893-94.	1894-95.	1894-95, better.	1894-95, worse.
REVENUE.				
India - - - - - Rx.	89,690,900	91,728,000	2,037,100	—
England - - - - - £.	193,500	173,200	—	20,300
Exchange - - - - Rx.	121,300	123,700	2,400	—
TOTAL - - - Rx.	90,005,700	92,024,900	2,019,200	—
EXPENDITURE.				
India—				
Imperial, Provincial, and Local Rx.	66,572,300	66,373,500	198,800	—
Adjustment of Provincial and Local Surplus or Deficit - Rx.	—751,200	—1,184,400	433,200	—
Net - - - Rx.	65,821,100	65,189,100	632,000	—
England - - - - - £.	15,843,800	15,830,300	13,500	—
Exchange - - - - Rx.	9,935,900	11,307,400	—	1,371,500
TOTAL - - Rx.	91,600,800	92,326,800	—	726,000
DEFICIT - - - Rx.	1,595,100	301,900	1,293,200	—

1894-95. General Results.

95. The general features of the year 1894-95, as compared with the Budget Estimates of 1893-94, may be enumerated as follows: a substantial increase of Revenue, amounting to Rx. 837,100; an increase of Revenue net (after deducting the increased cost of establishment) of Rx. 1,140,000 by the imposition of new taxation; a large increase of Expenditure in India by the grant of Exchange Compensation Allowances to the services; a large reduction of Expenditure in India secured by the stoppage of all optional Expenditure chargeable to the Famine Grant and by stringent measures of economy under other

other heads; an increase in the Interest charges in England with reduction of other sterling expenditure; and a large increase under Exchange caused by the fall in the value of the rupee from 1*s.* 2¾*d.* to 1*s.* 2*d.*

The net result is a considerable improvement; the deficit will be Rx. 301,900, as compared with Rx. 1,595,100 in the Estimates of 1893-94. The reasons why it has been decided by the Government of India to accept a deficit in the Estimates were fully explained to the Council* on March 10th.

96. The Revenue in India in 1894-95 is expected to exceed that taken in the Budget Estimates of 1893-94 by Rx. 2,037,100. Of this, the sum of Rx. 1,200,000 is secured by the imposition of new taxes. 1894-95 Revenue in India.

The increase in Imperial Revenue is Rx. 2,096,900, while there is a decrease of Rx. 59,800 in Provincial and Local Revenue. The distribution between Imperial and Provincial would have been different but for the contributions which the Provincial Governments have been called on to pay in consideration of the severe financial straits of the Imperial Government.

The amounts paid by the several Provinces are, —

	Rx.
Central Provinces	43,000
Lower Burma	180,000
Assam	16,000
Bengal	30,000
North-Western Provinces and Oudh	50,000
Madras	30,000
Bombay	56,000
	405,000

The contributions are brought upon the Estimates and Accounts by transferring the amount from the Provincial to the Imperial share of the receipts under Land Revenue; the Provincial Revenues being thereby diminished and the

* Extract from the Honourable Mr. Westland's speech in the Legislative Council on 10th March 1894:—

"The view which your Excellency's Government has taken is, that we are at present in a transition period, and that whatever measures we take, whether they are sufficient or insufficient to fill up the deficit in the accounts of the year 1894-95, they must be looked upon as only provisional and temporary. We are still passing through—it may be said we have only just entered upon—that currency crisis upon the settlement of which depends our future finance. Whether we shall be able to establish our rupee at what we may call a favorable figure, is a question the solution of which must practically be left to experiment. Until two months ago circumstances were against us, and the experiment was practically in suspense. The period during which we have been able to watch the effect of commercial operations upon our currency is not yet more than a few weeks old—far too short a time to enable us to judge whether the falling rupee is to carry us into perpetually increasing difficulties, or whether a recovery from its present low figure is to give us some respite from our financial troubles and anxieties. Even since my statement was laid before the Council there has been a change; whether it is a merely temporary one or not, it is nevertheless an important change in the aspect of the matter. Time has not yet declared on the one side or on the other, and it is impossible for any one as yet to pronounce whether our financial position is going to improve or going to deteriorate. It is a serious confession to make, but it is nevertheless true, that our financial position in the immediate future depends upon circumstances absolutely outside our control, and that we can do little more than watch in what direction the forces are working which will in the end either bring us security from these perpetual variations or still more serious troubles than any we have yet had to provide against.

"This then is the position we had to meet. Do what we will, the year 1894-95 must be a transition period—a period at the end of which, we have every reason to hope, we shall be far better able than we now are to judge in what direction our finance is progressing.

"Under these circumstances, the question that presented itself to us was whether we were to assume that all hope of the recovery of the rupee, within some measurable distance of time, was lost, and to adopt heroic measures which would place ourselves at once in a position to meet our current rate of expenditure, even with the rupee at fourteen pence; or whether we should for the present adopt a policy of waiting for further developments, making all the temporary arrangements we could for tiding over a year of extreme difficulty, and meantime merely lay the foundation of the fiscal measures to which, in the event of our ultimately having to fill the whole estimated deficit of 3¼ crores, we would be obliged to have recourse."

the Imperial Revenues increased. The amount of the contributions levied being Rx. 405,000, the distribution of the increase of Revenue of Rx. 2,037,100, in ordinary course and apart from the special and extraordinary measure resorted to to help towards securing equilibrium in the Imperial Budget Estimate, would have been Imperial Rx. 1,691,900 (or, if we exclude the New Customs Revenue, Rx. 491,900) and Provincial and Local Rx. 345,200.

1894-95. Decreases of Revenue in India.

97. The only decreases of Revenue of importance are—

	Rx.
Opium	922,600
Provincial Rates	181,800
Mint	162,800
Marine	74,400

98. The loss under Opium occurs in the receipts from the sale of Bengal Opium, and is caused chiefly by the difference in the market price. Last March the current prices justified the assumption of an average price of Rs. 1,250 a chest; now it is not safe to assume a higher price than Rs. 1,070 a chest. The difference of Rs. 180 a chest means a loss of Rx. 761,400. The rest of the decrease is in consequence of the reduction in the probable quantity to be sold necessitated by the poor crops of last and previous years.

99. The decrease in Provincial Rates is the result of a decrease in Madras of Rx. 251,100, and an increase in other Provinces of Rx. 69,300. The improvement in the other Provinces is the normal increase in the rates, which increase with the Land Revenue. Of the decrease in Madras, Rx. 151,500 is nominal, being the amount transferred to Land Revenue in consequence of the change of classification described in paragraph 64 above; the remainder is caused by the suspension of the collection of the cess mentioned in the same paragraph during the first three months of the year, and by the rate at which the cess will be levied from 1st July next being lower than in the past.

100. The closing of the Mints to the free coinage of silver accounts for the loss of Revenue under Mint: as no silver will be tendered for coinage, there will be no seignorage receipts.

101. The decrease under Marine is nominal, as explained in paragraph 65 above.

1894-95. Increases of Revenue in India.

102. The following are the more important increases of Revenue in India anticipated in 1894-95:—

	Rx.
Land Revenue, including that due to Irrigation	599,300
Stamps	127,700
Excise	171,700
Customs	1,207,700
Assessed Taxes	53,700
Forest	57,200
Post Office	56,200
State and Guaranteed Railways	858,900
Irrigation—Major Works	67,900

103. Of

103. Of the increase under Land Revenue, a portion, Rx.151,500 in Madras and Rx.69,800 in Bombay, is nominal, for reasons explained in paragraphs 99 and 68 above. Bengal, being permanently settled, shows a slight increase only, and the small Provinces under the direct administration of the Government of India show hardly any improvement on the whole. In the North-Western Provinces and Oudh there is a substantial falling off; but that is merely the result of a correction of an error in estimating. The Estimates of the last few years in that Province have not been realised, and it has been ascertained that sufficient allowance was not made in them for the normal arrears of revenue left uncollected at the end of the financial year; a larger allowance for arrears is made in the Estimate for 1894–95.

Excluding the North-Western Provinces, Bengal, and India-General, all the other Provinces show substantial increases in the amount of Land Revenue, these being the result of Survey and Settlement operations in temporarily settled districts, and of the expansion of cultivation in provinces where the amount of the Revenue depends on the extent of cultivation.

104. The improvement in the Stamp Revenue, though unequallydistribute d over the Provinces, is general throughout India, with the exception of Burma, where there has been a check to the development of this branch of income.

105. The increase in the Excise Revenue is also general, Burma being the only exception; the decrease in Burma is due to the adoption of the policy in regard to opium which was described in paragraph 71 of last year's Financial Statement.

106. The increase under Customs is due to the new duties imposed by Act VIII. of 1894. The Customs Revenue has not done well in 1893-94, and had there been no change in the duties it would not have been possible to anticipate any appreciable increase in this head of Revenue.

107. The increase under Assessed Taxes represents the normal development of this branch of Revenue, the amount of increase being somewhat greater than usual; with the exception of Bengal and Bombay, all provinces share in this increase, Madras being the largest contributor.

108. Most Provinces contribute to the increase under Forest, which is of rather more than the normal annual growth of this head of Revenue, the specially large increase being in Burma.

109. The increase under Post Office represents the normal annual progress of the Department, the amount being somewhat higher than usual, as the Revenue increased at more than the average rate in 1893–94.

110. The Railway Revenue is taken at an amount somewhat higher than that which will be realised in 1893-94. The increase is justified either by additional mileage recently opened or to be opened next year, or in the case of lines under development, by the steady growth of traffic.

111. The increase under Irrigation occurs mainly in the Punjab, an extension of irrigation from the Western Jumna, the Bari Doab, and the Chenab Canals being expected. The revenue from the Sirhind Canal was low in 1893–94, owing principally to the closure of the canal for silt clearance for three months; the normal revenue is expected in 1894-95.

1894–95. Expenditure in India.

112. The Expenditure in India in 1894–95 on the whole will be of about the same amount as in the Budget Estimate of 1893–94. Imperial Expenditure will be less by Rx. 572,200, while Provincial and Local Expenditure will be more by Rx. 373,400, the net result being the small excess of Rx.198,800 shown in the table in paragraph 94. This approximate equality is the final result of many large variations in both directions.

1894–95. Exchange Compensation Allowances.

113. The following table gives the same information for 1894–95 in regard to the Exchange Compensation Allowances as is given above for 1893-94 in the table

table in paragraph 75. In estimating the amounts for 1894–95, 1*s.* 2*d.* the rupee has been assumed as the average market rate of the year:—

	Imperial.	Provincial.	Total.
	Rx.	Rx.	Rx.
3. Land Revenue	6,700	75,100	81,800
4. Opium	3,900	—	3,900
5. Salt	5,100	500	5,600
6. Stamps	100	300	400
7. Excise	800	400	1,200
9. Customs	1,600	2,600	4,200
11. Forest	12,000	8,200	20,200
12. Registration	100	100	200
15. Post Office	4,900	—	4,900
16. Telegraph	14,400	—	14,400
17. Mint	3,400	—	3,400
18. General Administration	22,800	38,700	61,500
19A. Law and Justice: Courts of Law	5,500	110,000	115,500
19B. Law and Justice: Jails	2,100	6,700	8,800
20. Police	8,900	44,700	53,600
21. Marine	10,100	1,300	11,400
22. Education	500	17,000	17,500
23. Ecclesiastical	15,500	—	15,500
24. Medical	2,400	37,100	39,500
25. Political	23,400	4,100	27,500
26. Scientific and other Minor Departments	12,800	2,200	15,000
30. Stationery and Printing	400	800	1,200
38. State Railways: Working Expenses	47,900	2,900	50,800
39. Guaranteed Companies (Land and Supervision)	5,200	—	5,200
41. Miscellaneous Railway Expenditure	1,900	—	1,900
42. Major Works: Working Expenses	5,700	10,100	15,800
43. Minor Works and Navigation	3,200	—	3,200
44. Military Works	16,900	—	16,900
45. Civil Works	7,900	37,600	45,500
46. Army: Effective	465,800	—	465,800
47. Special Defence Works	1,000	—	1,000
Total	712,900	400,400	1,113,300

The

The distribution of the provincial total of Rx. 400,400 among the several provinces is as follows:—

	Rx.
Central Provinces	22,600
Burma (Lower)	33,100
Assam	13,900
Bengal	72,700
North West Provinces and Oudh	73,900
Punjab	51,100
Madras	69,300
Bombay	63,800
TOTAL	400,400

1894–95. Increases of expenditure in India.

114. The more important increases of expenditure in India are—

	Rx.
Assignments and Compensations	98,700
Land Revenue	74,500
Customs	64,700
General Administration	67,400
Law and Justice—Courts of Law	141,500
Police	82,600
Medical	56,100
Political	146,200
Stationery and Printing	55,300
State Railways—Working Expenses	314,300
Ditto - Interest	158,000
Army	475,700

115. Of the increase under Assignments and Compensations the larger part, Rx. 72,200, occurs in Bombay, and is nearly counterbalanced by an increase of the receipts under Land Revenue (*see* paragraph 103 above). Most of the balance occurs in the Central Provinces, where payments are to be made to certain zemindars as compensation for the resumption of their Abkári rights by the Government, a step considered expedient in the interests of efficient Excise administration.

116. The increase under Customs is for the establishment required to collect the new import duties.

117. From the table in paragraph 113 above, it will be seen that the exchange compensation allowances account for the greater portions of the increases under Land Revenue, General Administration, Law and Justice—Courts of Law, Police, and Medical. The remainder of the increases under these heads represents the ordinary growth of expenditure required to meet the wants of the country under the services mentioned.

118. The exchange compensation allowances account for Rx. 27,500 of the increase under Political. There is also an increase of Rx. 60,000 in the subsidy of the Amir of Afghanistan; and a provision of Rx. 50,000 has been made for the expenditure which will be incurred in connection with the Afghan border demarcation.

119. The increase under Stationery and Printing is explained in paragraphs 81 and 157; no appreciable reduction of the charges under this head below those of 1893–94 can be hoped for.

120. The increase in the working expenses of State Railways is an accompaniment of the increased revenue, and that in the interest charges is a transfer from ordinary debt following the yearly addition to the capital expenditure.

 121. The

121. The more important increases in the Estimate of Army Expenditure for 1894–95, as compared with the Estimate for 1893–94, are as follows :—

	Rx.
Exchange compensation allowances and alteration in the pay of British soldiers due to different value of the rupee—net	390,100
Smaller allowance for short strength of troops, based on recent actuals (Rx. 63,100 were deducted in 1893–94 and only Rx. 46,100 in the Estimate for 1894–95)	17,000
Amount deducted from the Budget Estimate, 1893–94, for probable savings owing to the absence in Egypt of the 7th Dragoon Guards for a part of the year; full provision is necessary in 1894–95	31,000
Pay of officers on the Unattached List of the British Army who are candidates for the Indian Staff Corps under Clause 25, I.A.C., 1892	12,600
Increase in cost of food for men and animals	49,000
Increased provision for malt liquor	35,900
Increased provision for the Kashmir and Gilgit transport arrangements	40,000
Increased provision for railway charges for the conveyance of troops and stores	27,400
Provision for the additional staff, &c., required for part of the year under the new organisation on the abolition of the Presidency Army system	10,000
Replacement of the mobilisation equipments, stores, &c., destroyed by fire at Peshawar	38,200
Increased purchases of transport animals to complete establishment, due to casualties and castings	23,700
Larger provision for Volunteer corps with reference to authorised establishments, and an increase in the number of efficients	11,300

The more important decreases are as follows :—

	Rx.
Withdrawal of a battalion of British infantry from the Indian establishment, 20 privates being added to each of the remaining battalions	15,700
Fewer local supplies required for ordnance factories, partly counterbalanced by larger provision for camp equipage	16,700
Reduced provision for capitalised pensions, and for pensions of officers drawing their pensions in India	11,700
Smaller provision for charges for special expeditions	132,000
The omission of the followiug special grants made in 1893–94, namely :—	
Reconstitution of Hindustani regiments	12,500
Hutting charges of the Native Army beyond those allowed by regulation	25,900
Purchase of land	10,100
Establishment of new cantonment general hospitals at certain stations in Bengal	10,000

1894-95. Decreases of expenditure in India.

122. The important decreases of expenditure in India are—

	Rx.
Interest	113,200
Marine	105,500
Construction of Protective Railways	1,054,300
Construction of Railways	50,700
Military Works	194,200
Civil Works	408,600
Special Defence Works	138,800

123. The

123. The saving under Interest is the result of the annual transfer from ordinary debt to debt on account of the capital outlay on Railways and Irrigation Works. That transfer is partly counterbalanced this year by the addition to the Public Debt of Rx. 3,500,000, borrowed at 3½ per cent. interest in August to October 1893, less the diminution of the debt by the notification for discharge of the balance, Rx. 1,341,400, of the 4½ per cent. loans.

124. Of the decrease under Marine, the portion, Rx. 65,200, which occurs in the Imperial Marine Department is nominal, as explained in paragraph 65 above. The remainder occurs chiefly in Burma and Bengal; so many new vessels and launches will not be constructed for the Local Governments next year as in 1893–94.

125. The decrease under Construction of Railways is due to the approaching completion of the Mayavaram-Mutupet Provincial Railway in Madras, the provision for expenditure on that railway being only Rx. 17,500, as compared with Rx. 67,500 in the Budget Estimate of 1893–94.

126. The decrease under Special Defence Works is secured by the practical completion of the expenditure on those works; in view of the financial position, and for other reasons, several of the not very large number of sanctioned works which remain to be carried out have been either postponed or abandoned.

127. The reduction under Construction of Protective Railways and that under Military Works, amounting together to Rx. 1,248,500, have been made expressly as measures of economy to help the Government towards securing equilibrium between revenue and expenditure.

128. Of the reduction under Civil Works, the sum of Rx. 176,500 was made from Imperial expenditure directly with the object described in the preceding paragraph. And of the remainder the larger part is made in provincial expenditure indirectly with the same object, the reductions being made to enable the Provincial Governments to pay to the Imperial Government the contributions which they were called on to pay in order to reduce the deficit in the Estimates of 1894–95. Some of the Local Governments have, however, made the required reductions under other heads of expenditure.

129. It may be mentioned that very strict economy has been insisted on in other expenditure also, and that the grants under many other heads than those mentioned in the two preceding paragraphs would have been larger, had it not been for the efforts made to reduce the deficit in the Estimates. In fact the difficulties of the position have, for the last year or two, obliged the Government to take every feasible measure to reduce or restrict its current expenditure.

130. The expenditure in England in 1894–95 will be, on the whole, less by 13,500*l.* than that entered in the Budget Estimate of 1893–94. 1894–95. Expenditure in England.

131. The only head under which an increase of importance in the expenditure in England is anticipated is Interest, which shows an excess over the Budget Estimate of 1893–94 of 288,500*l.* This is due to the sterling borrowing necessitated by the failure to sell Council bills during a great part of 1893–94.

132. There are reductions of 33,300*l.* under Marine, as the "Warren Hastings," for the construction of which a large provision was made in 1893–94, has been completed; of 152,100*l.* under Special Defence Works, the reason being the same as explained in paragraph 126 above in regard to the expenditure in India under the head; and of 166,800*l.* under Army Effective Charges, the amount of clothing and ordnance stores, and the payments to the War Office, being less than in 1893–94. The Non-Effective Army Charges are, on the other hand, increased by 97,100*l.* It is feared that the maximum of the Non-Effective sterling Army Charges has not yet been reached.

133. The increase of Rx. 1,371,500 in the exchange on expenditure in England is due to the fall in the rate from 1*s.* 2¾*d.* to 1*s.* 2*d.* the rupee. 1894–95. Exchange.

Section IV.—EXAMINATION of the ESTIMATES under the more IMPORTANT HEADS of REVENUE and EXPENDITURE.

Land Revenue.

	Accounts, 1890–91.	Accounts, 1891–92.	Accounts, 1892–93.	1893–94. Budget.	1893–94. Revised.	1894–95, Budget.
Revenue.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Including that due to Irrigation:						
India, General - -	150,397	138,673	139,065	158,400	165,000	159,400
Central Provinces - -	676,166	701,507	695,038	723,200	706,500	798,300
Upper Burma - - -	615,998	582,561	662,178	710,000	690,000	770,000
Lower Burma - - -	1,492,717	1,559,475	1,605,479	1,660,000	1,655,700	1,685,800
Assam - - - -	452,855	466,900	472,950	553,300	553,300	613,200
Bengal - - - -	3,881,940	3,867,957	3,849,609	3,843,300	3,875,000	3,850,000
North Western Provinces and Oudh.	5,854,725	6,045,467	6,044,912	6,101,500	6,056,600	6,075,800
Punjab - - - - -	2,271,527	2,346,567	2,356,434	2,427,400	2,474,100	2,477,900
Madras - - - - -	4,851,279	4,422,633	5,157,847	5,156,000	5,340,200	5,371,600
Bombay - - - - -	4,506,601	4,507,223	4,644,122	4,639,700	4,767,900	4,770,100
Total - - - Rx.	24,754,205	24,638,963	25,627,634	25,972,800	26,284,300	26,572,100
Shown under XXIX.—Irrigation	708,996	673,189	722,306	815,600	792,000	868,500
Shown under I.—Land Revenue	24,045,209	23,965,774	24,905,328	25,157,200	25,492,300	25,703,600
Expenditure.						
District Administration - -	2,142,653	2,209,498	2,245,258	2,270,263	2,291,900	2,367,500
Other Charges - - -	1,533,943	1,625,628	1,691,087	1,842,037	1,761,900	1,819,300
Total - - - Rx.	3,676,596	3,835,126	3,936,345	4,112,300	4,053,800	4,186,800

134. The figures in the above table show the distribution of the Land Revenue among the several provinces. The feature which has distinguished this head of revenue for many years appears again in the Estimates for 1894–95, namely, a progressive increase in consequence of increase of assessment on re-settlement and of extensions of cultivation in the provinces where the revenue depends on the amount of land under cultivation. Setting aside the small provinces classed under "India—General," and the permanently-settled province of Bengal, the only province which does not show an increase is the North Western Provinces and Oudh. As explained in paragraph 103, this is due to more careful estimating, and not to any actual falling off or to any change of policy in that province. The explanations in paragraphs 68 and 99 may also be referred to.

Opium.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94. Budget.	1893-94. Revised.	1894-95, Budget.
Revenue.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal—Sale of Opium	5,912,886	5,949,660	6,093,265	5,463,000	4,808,400	4,526,100
Bombay—Pass Fees	1,749,330	1,839,270	1,670,730	1,645,000	1,665,800	1,665,100
Excise, Opium, and other Revenue	216,966	223,450	229,185	208,200	220,200	202,400
Total Rx.	7,879,182	8,012,380	7,993,180	7,316,200	6,694,400	6,393,600
Expenditure.						
Payments to Cultivators Rx.	1,929,461	1,629,631	1,388,583	1,991,000	1,666,500	1,989,000
Other Charges Rx.	250,819	231,141	212,798	262,900	216,600	264,900
England £.	390	726	696	700	1,100	800
Exchange Rx.	127	315	419	400	700	600
Total Rx.	2,180,797	1,861,813	1,602,496	2,255,000	1,884,900	2,255,300
Statistics.						
Bengal:						
Chests sold	57,000	56,250	48,852	43,704	43,353	42,300
Average Price Rs.	1,037	1,058	1,247	1,250	1,109	1,070
Chests produced	44,760	44,522	33,679	—	40,506	—
Chests in balance, 31st March	61,493	49,765	34,592	—	—	—
Reserve, 31st December	31,010	18,770	9,265	—	1,814	—
Bombay:						
Chests passed for Export	28,591½	30,654½	27,845½	27,417	27,763	27,751
Rate of Duty Rs.	600 & 650	600	600	600	600	600

Bengal Opium Revenue in 1893-94.

135. The Budget Estimate of receipts in 1893-94 from Bengal opium was based on the assumption that 43,704 chests would be sold at an average price of Rs. 1,250 a chest. The yield of the crop being small, and the reserve having been exhausted, it became necessary to reduce the sales in the last three months of the year by 351 chests. This reduction accounts for a diminution of the receipts by Rx. 43,900. The high prices of 1892-93 were not maintained. The prices in April, May, and June showed a distinct falling off; in July the price fell very low in consequence of the apprehensions and uncertainty caused by the passing of the Currency Act a few days before the sale; in subsequent months there was a large recovery; but the average price for the whole year was only Rs. 1,109 a chest. This lower price is the cause of the bulk of the falling off in the Bengal receipts.

Bengal Opium Revenue in 1894-95.

136. The price realised at the sale this month was Rs. 1,095 a chest, and the tendency has since been downwards. It is, therefore, not considered safe to assume for 1894-95 a higher average price than Rs. 1,070 a chest.

The quantity of Bengal opium to be sold in the first nine months of 1893-94 was settled by the notification in June last; the quantity to be sold in the last three months cannot be settled till June next; but for the purpose of the Budget Estimate it is assumed that 42,300 chests will be sold in the whole year, being less by 1,404 than the quantity assumed for 1893-94 in the Budget Estimate of that year.

These reductions in price and quantity account for the considerable diminution in the receipts from Bengal opium in 1894-95.

Bombay Opium Revenue in 1893-94 and 1894-95.

137. The exports of Malwa opium through Bombay have fluctuated considerably from month to month in 1893-94. But the final result of the year promises to be an export of about the same amount as in 1892-93. The Revised Estimate for 1893-94 and the Budget Estimate for 1894-95 have accordingly been placed at approximately the same figure as the actual receipts of 1892-93.

 138. The

Excise Opium in 1893–94 and 1894–95.

138. The receipts from the sale of excise opium tend to increase from year to year with the increase in excise revenue. The Budget Estimate of 1893-94 was placed lower than it otherwise would have been, because of the intended adoption from 1st June of the very restrictive measures in regard to opium in Burma, described in paragraph 71 of the Financial Statement of last March. The arrangements for the change took longer to mature than was expected, and the new rules were brought into force only from 1st January 1894. This postponement and the general increase of the receipts in other provinces have caused the increase in the Revised Estimate for 1893-94. The restrictive measures will be in force in Burma during the whole of 1894-95, and the reduction in receipts caused thereby more than counterbalances the increases in other provinces.

Opium expenditure in 1893–94 and 1894–95.

The expenditure on an average crop of opium was provided for in the Budget Estimate of 1893-94. The crop was again considerably below the average, and the expenditure this year has been less than the Estimate by Rx. 370,800. In 1894-95 provision is, as usual, made for the payments which an average crop requires.

SALT.

	Accounts, 1890–91.	Accounts, 1891–92.	Accounts, 1892 93.	1893–94. Budget.	1893–94. Revised.	1894–95, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Northern India (*a*)	1,930,502	1,971,135	2,118,090	2,020,000	1,900,000	2,013,300
Burma (*b*)	158,819	161,015	162,213	156,700	166,400	150,900
Bengal (*b*)	2,319,488	2,404,487	2,410,119	2,380,000	2,365,000	2,380,000
Madras (*a*)	1,951,783	1,772,937	1,721,224	1,770,000	1,629,800	1,800,000
Bombay (*a*)	2,162,776	2,326,608	2,244,458	2,261,100	2,285,000	2,285,000
TOTAL Rx.	8,523,368	8,636,182	8,656,104	8,587,800	8,346,200	8,629,200
Charges	429,013	459,034	458,707	510,800	473,300	518,600

(*a*) Chiefly excise on local manufacture. (*b*) Chiefly duty on imported salt.

139. The reasons of the falling off in salt revenue in 1893-94 have been explained in paragraph 63 above. The reasons are of such a nature that there is no likelihood of their producing a similar effect on the revenue of next year. The Budget Estimate for 1894-95 has therefore been taken at a figure considerably higher than the probable revenue of this year, but still less than the revenue actually secured in 1891 92 and 1892 93.

140. The saving in the expenditure this year occurs chiefly in Northern India and in Madras; the season was unfavourable for manufacture, and the manufacturing charges are smaller than usual.

STAMPS.

	Accounts, 1890–91.	Accounts, 1891–92.	Accounts, 1899–93.	1893–94. Budget.	1893–94. Revised.	1894–95, Budget.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Court Fees and Plain Paper	2,733,612	2,887,774	2,995,369	2,979,869	3,076,200	3,079,100
Commercial and other Stamps	1,255,760	1,297,281	1,374,200	1,376,659	1,396,600	1,405,200
Other Revenue	79,597	77,101	78,971	77,572	78,200	77,500
TOTAL Rx.	4,068,969	4,262,156	4,448,540	4,434,100	4,551,000	4,561,800
Charges:						
India Rx.	84,620	89,531	91,170	90,600	94,300	95,000
England (Stores) £.	34,218	34,105	31,277	39,400	39,400	49,000
Exchange Rx.	11,181	14,811	18,817	24,700	25,300	35,000
TOTAL Rx.	130,019	138,447	141,264	154,700	159,000	179,000

141. The

141. The Stamp Revenue continues to increase. Burma is the only province which does not contribute to the increase this year: depression of trade is alleged as the reason, but fluctuations in Stamp Revenue in a particular year can seldom be ascribed with confidence to any particular cause.

Excise.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
Revenue.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	1,046,484	1,113,397	1,159,458	1,150,000	1,210,000	1,210,000
North-Western Provinces	513,508	524,303	549,877	540,000	570,000	570,000
Madras	1,199,746	1,213,964	1,211,146	1,230,000	1,280,000	1,290,000
Bombay	999,067	1,025,462	1,025,696	1,020,000	1,066,000	1,070,000
Other Provinces	1,188,975	1,240,138	1,296,266	1,205,900	1,231,900	1,177,600
Total	4,947,780	5,117,264	5,242,443	5,145,900	5,357,900	5,317,600
Charges	175,053	190,097	193,013	208,800	194,100	205,200

142. The Excise Revenue shows this year a fully normal increase. With the exception of Burma, all provinces share in the increase, the North-Western Provinces being now included among the provinces whose Excise Revenue is increasing. The decrease in Burma, owing to the measures alluded to in paragraph 138 above, has not been so great in 1893–94 as assumed in the Budget Estimate, as the introduction of those measures took place later than intended; the full effect of them will be felt in 1894–95.

Provincial Rates.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95, Budget.
				Budget.	Revised.	
Revenue.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
District Local Funds	1,965,564	1,979,688	2,058,273	2,037,060	2,077,700	2,082,400
Provincial Cesses, including Famine Insurance.	658,131	680,736	693,011	690,470	694,600	699,200
Village Service and Patwaris	768,473	738,922	840,972	866,650	595,200	618,300
Other Cesses	99,072	103,491	114,242	112,920	118,800	125,400
Total	3,491,240	3,502,837	3,706,498	3,707,100	3,486,300	3,525,300
Charges	54,040	58,703	55,659	53,500	56,700	53,000

143. These receipts ordinarily increase with the Land Revenue. The falling off shown in the Revised Estimate for 1893-94, and in the Budget Estimate for 1894–95, occurs in Madras, and is explained in paragraph 64 and paragraph 99 above.

Customs.

	Accounts, 1890–91.	Accounts, 1891–92.	Accounts, 1892–93.	1893–94.		1894–95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Import Duties—						
Liquors	600,901	589,584	610,253	589,000	625,400	612,000
Petroleum	165,040	174,662	202,309	200,000	215,000	380,000
Arms and Ammunition	28,053	31,734	31,162	31,070	31,350	31,250
Other Import Duties	444	501	450	450	25,450	1,020,450
Export Duties—						
Rice	924,838	881,957	743,356	816,170	731,500	801,300
Land Customs and Miscellaneous	23,942	22,850	30,103	28,510	30,000	27,900
TOTAL	1,743,218	1,701,288	1,617,633	1,665,200	1,658,700	2,872,900
Charges	134,652	136,363	140,634	144,800	145,300	209,500

Customs Revenue.

144. The Customs Revenue has since 1890–91 shown a tendency to decline. Even with the addition of some receipts in the last three weeks of the year from the new duties imposed from the 10th March by Act VIII of 1894, the Revenue in 1893–94, though higher than in 1892–93, is expected to be slightly less than the Budget Estimate.

For next year without the new duties the estimate would have been about the same as the Budget Estimate for 1893–94. The new duties, as explained in Part I of this Statement, are expected to yield in 1894–95 an additional revenue, after deduction of refunds and drawbacks, of Rx. 1,200,000 in all: Rx. 180,000 under "Petroleum," and Rx, 1,020,000 under "Other Import Duties."

Customs Expenditure in 1894–95.

145. The imposition of the new duties necessitates a considerable increase of establishment: to meet the cost of this, a sum of Rx. 60,000 has been added to the Estimate of Expenditure in 1894–95.

Assessed Taxes.

	Accounts, 1890–91.	Accounts, 1891–92.	Accounts, 1892–93.	1893–94.		1894–95, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Deductions by Government from Salaries, Pensions, and Interest payments.	415,536	412,228	416,786	415,211	434,400	441,500
Other Collections	1,201,860	1,240,595	1,269,355	1,271,989	1,295,900	1,299,400
TOTAL	1,617,396	1,652,823	1,686,141	1,687,200	1,730,300	1,740,900
Charges	29,246	29,577	30,171	32,400	31,500	32,700

Income Tax Revenue in 1893–94 and 1894–95.

146. The moderate but steady increase under this head, which ought to accompany the growth of the country in wealth and population, continues.

Forest.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94. Budget.	1893-94. Revised.	1894-95, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	1,448,002	1,490,582	1,591,332	1,588,800	1,677,100	1,646,000
Expenditure	784,113	843,926	865,225	990,200	921,000	984,400
Net	663,889	646,656	726,107	598,600	756,100	661,600

147. Paragraph 70 and paragraph 108 above may be referred to in regard to the Revenue. **Forest Revenue in 1893-94 and 1894-95.**

148. The expenditure has been increased by the grant of Exchange Compensation Allowance by Rx. 11,800 in 1893-94 and Rx. 20,200 in 1894-95. **Forest Expenditure and Net Revenue.**

Interest.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94. Budget.	1893-94. Revised.	1894-95, Budget.
Receipts.						
India Rx.	710,552	795,588	830,418	861,100	858,800	839,700
England £	166,194	58,466	24,543	20,000	9,600	10,000
Exchange Rx.	54,304	25,389	14,766	12,500	6,200	7,100
Total Rx.	931,050	879,443	869,727	893,600	874,600	856,800
Expenditure.						
Interest on Debt:						
India	4,368,045	4,168,622	4,267,841	4,129,000	4,290,000	4,199,000
Deduct charged to—						
Irrigation	1,081,439	1,109,678	1,138,386	1,168,300	1,165,800	1,193,500
Railways	2,876,517	3,004,576	3,169,522	3,340,700	3,347,200	3,498,700
Balance charged to Interest Rx.	410,089	54,368	—40,067	—380,000	—223,000	—493,200
England £.	2,512,812	2,639,288	2,433,496	2,394,200	2,498,300	2,682,700
Exchange Rx.	821,063	1,146,144	1,464,053	1,501,500	1,608,500	1,916,200
Interest on other Obligations:						
Savings Bank Balances Rx.	279,653	306,227	339,362	372,400	366,800	325,800
Other items, including Exchange „	171,687	169,149	177,419	177,800	181,600	179,900
Total Rx.	4,195,304	4,315,176	4,374,263	4,065,900	4,432,200	4,611,400
Debt outstanding, 31st March:						
Sterling £.	104,408,208	107,404,143	106,683,767	106,833,743	114,118,467	116,418,467
Rupee Debt;						
4 per Cent. Rx.	89,107,878	89,448,897	100,471,572	100,711,187	100,691,572	100,691,572
3½ per Cent. „	52,180	52,180	52,180	3,052,180	3,551,280	3,551,280
Other Debt „	13,586,497	13,191,240	2,413,800	2,388,950	1,312,800	1,161,800
Savings Bank Balances „	8,062,241	8,886,372	9,774,656	10,674,572	10,344,956	10,782,156

Interest Receipts in India.

149. The reductions in the receipts in India shown in the Revised Estimate for 1893–94 and in the Budget Estimate for 1894–95, are caused by the repayment by the Bombay Port Trust of a loan of Rx. 616,100 on 1st April 1893 and by the Bombay Municipality of a loan of Rx. 420,000.

Interest Receipts in England.

The Secretary of State has not had in 1893-94 any large amounts available from his cash balance for temporary investment at interest, and expects that the same will be the case in 1894-95. Hence the reduction in the Sterling Interest receipts.

Interest Expenditure in India.

150. A loan of Rx. 3,500,000 at 3½ per cent. was raised in August-October 1894, at an average price of Rs. 96 3a. 2½p. per cent.; and, on the other hand, the balance, Rx. 1,341,400, of the 4½ per cent. loan was notified for discharge in October. The discount of Rx. 133,000 on the new loan increases the interest charges of 1893–94; and about three months' interest on the new loan is payable in the year.

In 1894–95 a whole year's interest is payable amounting to Rx. 122,500; but, on the other hand, there is a saving of Rx. 60,363 from the discharge of the 4½ per cent. loan.

The interest transferred to the Public Works Debt on account of the new Capital Expenditure on Railways and Canals amounts to Rx. 205,100 in 1893–94 and Rx. 179,200 in 1894–95.

Sterling Interest Charges.

The increases in the Sterling Interest charges in the Revised Estimate for 1893-94 and in the Budget Estimate for 1894–95 are due to the borrowing operations in England, described in paragraphs 181, 182, and 186, below, in the Ways and Means section of this Statement.

Savings Banks Interest Charges.

The interest on Savings Banks Balances has been increasing yearly with the growth of the deposits. The reduction in 1894–95 is caused by the reduction, of which notice was given on 30th December 1893, in the rate of interest from 3¾ per cent. to 3½ per cent. Allowance is also made for the probability that that reduction will cause a diminution in the rate of increase of the Savings Bank Balances.

Other Interest items.

The Interest on Other Obligations, apart from the Savings Bank interest, is a small item which does not vary much, the "other obligations" being in many cases permanent ones.

Post Office, Telegraph, and Mint.

	Accounts, 1890–91.	Accounts, 1891–92.	Accounts, 1892–93.	1893–94. Budget.	1893–94. Revised.	1894–95, Budget.
Post Office.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	1,402,503	1,446,355	1,488,875	1,538,800	1,549,700	1,595,000
Expenditure	1,396,744	1,493,359	1,518,545	1,588,300	1,560,200	1,608,100
Net	+5,759	—47,004	—29,670	—49,500	—10,500	—13,100
Telegraph.						
Revenue Accounts:						
Revenue	781,034	919,335	937,743	951,500	960,400	993,800
Expenditure	583,525	643,550	673,039	688,400	695,100	752,600
Net	+197,509	+275,785	+264,704	+263,100	+265,300	+241,200
Capital Expenditure	180,455	195,170	202,034	228,400	219,400	167,000
Mint.						
Revenue	354,152	210,046	310,335	230,500	228,100	67,700
Expenditure	121,888	97,109	112,007	104,200	83,100	68,100
Net	+232,264	+112,937	+198,328	+126,300	+145,000	—400

151. Both

151. Both the receipts and charges of the Post Office and of the Telegraph Department increase from year to year with the development of the Departments. The net financial result in both Departments tends to improve. Post Office and Telegraphs.

152. The position of the Mints has been entirely changed by the enactment in June last of Act VIII of 1893, by which the free coinage of silver was stopped. For the present the Mints are only required for the coinage of small silver and copper. The seignorage receipts accordingly entirely disappear in 1894-95. The expenditure of the Mints shows a diminution in the Budget Estimate of 1894-95 as a consequence of the cessation of the coinage of rupees, but the permanent establishments have not as yet been reduced. Mint.

CIVIL DEPARTMENTS.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94. Budget.	1893-94. Revised.	1894-95, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
General Administration:						
India	1,412,299	1,433,423	1,462,538	1,478,600	1,519,600	1,546,000
England	247,346	249,532	255,545	248,300	267,600	252,900
Exchange	80,820	108,362	153,742	155,700	172,300	180,600
Law and Justice:						
Court	2,759,431	2,840,007	2,877,112	2,902,600	2,990,600	3,043,900
Jails	866,460	899,732	918,060	933,600	917,800	960,000
Police	3,859,683	3,868,610	3,873,645	3,960,500	3,876,500	4,043,000
Marine:						
Imperial (*a*)	411,110	470,219	703,088	663,100	613,500	547,600
Provincial	148,147	157,732	154,021	178,500	163,600	150,400
Education	1,371,735	1,424,796	1,437,024	1,515,400	1,468,400	1,545,300
Ecclesiastical	166,005	161,596	168,107	171,500	175,500	186,700
Medical	806,937	884,684	941,642	949,200	971,800	1,005,600
Political	770,541	767,711	842,117	835,700	933,800	984,400
Scientific and Minor Departments	485,747	587,438	473,271	479,300	488,600	512,800
TOTAL Rx.	13,386,261	13,853,842	14,259,912	14,472,000	14,559,600	14,959,200

(*a*) Includes Upper Burma charges.

153. The grant of Exchange Compensation Allowances has added largely to the expenditure in India under all the heads included in this group, as will be seen from the tables in paragraphs 75 and 113. Explanations of increases due to other causes will be found in paragraphs 80, 117, and 118.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94. Budget.	1893-94. Revised.	1894-95, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Territorial and Political Pensions	527,569	557,959	541,592	529,400	513,000	485,000
Civil Furlough and Absentee Allowances	232,747	276,362	334,194	341,000	330,100	357,600
Superannuation Allowances and Pensions	3,051,541	3,324,109	3,781,006	3,789,300	3,824,300	3,984,500
Stationery and Printing	592,436	602,885	647,973	635,100	689,600	679,800
Miscellaneous	274,223	285,307	233,075	243,300	262,100	247,100
TOTAL Rx.	4,678,516	5,046,622	5,537,840	5,538,100	5,619,100	5,754,000

 154. The

154. The expenditure on political pensions tends to decrease with the death of the old pensioners, as the additions made to the list are now small. The death of the Maharajah Duleep Sing causes the larger portion of the reduction in 1894-95.

155. The expenditure on civil furlough and absentee allowances would be fairly stationary, but for the decision to pay those allowances in England at the favourable rate of exchange of 1*s.* 6*d.*; this causes an increase to the charges with every fall in the market rate of exchange.

156. The expenditure on superannuation allowances is increasing from year to year. The pension list has not yet reached its maximum limit: and the cost of pensions paid in England increases with the fall in exchange, all pensions paid there being now practically fixed in sterling, in consequence of the concession of a fixed rate of conversion of 1*s.* 9*d.* the rupee for pensions fixed nominally in rupees.

157. The stationery and printing charges increase from year to year owing to the yearly increasing amount and complexity of public business.

Famine Relief and Insurance.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94. Budget.	1893-94. Revised.	1894-95, Budget.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief - - - -	5,579	23,423	70,841	40,500	2,800	10,000
Construction of Protective Railways - - - - - -	-	484,795	984,469	1,054,300	1,079,700	-
Construction of Protective Irrigation Works - - -	74,392	77,931	60,793	65,000	55,800	45,000
Reduction of Debt - - - -	520,029	682,170	-	-	-	-
Total - - -	600,000	1,268,319	1,116,103	1,159,800	1,138,300	55,000
Net Charge on account of the Bengal-Nagpur and the Indian Midland Railways shown in the Railway Revenue Account	482,351	231,681	383,897	340,200	361,700	368,800
Total Expenditure Chargeable to the Famine Grant - -	1,082,351	1,500,000	1,500,000	1,500,000	1,500,000	423,800

158. But little expenditure on direct famine relief has been necessary this, or is anticipated next, year.

159. As explained in Part I, the financial necessities have compelled the stoppage of expenditure on railways from the famine grant. For the same reason, the expenditure on protective irrigation works has also been restricted to the amounts required to carry on works already begun.

Railway Revenue Account.

160. The following table exhibits the main features of the railway revenue account from 1890-91:—

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94. Budget.	1893-94. Revised.	1894-95. Budget.
State Railways:—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gross Receipts	13,703,224	16,411,934	15,814,807	16,291,500	16,775,300	16,939,900
Working Expenses	6,771,940	8,214,480	7,944,868	8,087,500	8,259,100	8,401,800
Interest and other Charges—						
India	2,876,517	3,012,015	3,180,215	3,353,300	3,359,700	3,513,200
England	3,348,077	3,539,017	3,578,193	3,593,500	3,589,400	3,584,900
Exchange	1,093,987	1,536,862	2,152,731	2,253,500	2,311,000	2,560,700
Net Result	—387,297	+109,560	—1,041,200	—996,300	—743,900	—1,120,700
Guaranteed Railways:—						
Net Traffic Receipts	3,501,274	3,493,118	3,244,413	3,235,000	3,397,500	3,445,500
Surplus Profits, Interest, and other Charges—						
India	523,919	794,087	614,020	615,800	608,200	655,200
England	2,354,130	2,114,159	2,145,297	2,154,900	2,154,700	2,154,500
Exchange	769,214	918,100	1,290,665	1,351,400	1,387,300	1,538,900
Net Result	—145,989	—333,228	—805,569	—887,100	—752,700	—903,100
Other Receipts	31,480	32,994	17,883	25,200	33,700	23,000
Other Charges	185,485	125,190	18,166	135,900	134,100	129,100
Statistics:—						
State Railways—						
Capital Expenditure to March 31st:—						
Expenditure by Government	101,921,269	105,398,957	110,202,733	114,051,857	114,307,233	117,781,633
Expenditure by Companies	21,793,709	22,709,508	23,513,080	25,223,208	24,334,780	25,236,280
Total	123,714,978	128,108,465	133,715,813	139,275,065	138,642,013	143,017,913
Miles open on 1st April	11,055	12,757	13,106	13,506	13,433	13,893
Guaranteed Railways—						
Miles open on 1st April	3,243	2,588	2,588	2,588	2,587	2,587

State Railways, 1893-94.

161. The gross traffic receipts from State Railways are now expected to exceed the Budget Estimate in the current year by Rx. 483,800, while the working expenses are increased by Rx. 171,600, the net improvement being Rx. 312,200.

The Budget Estimate was prepared for an increase of Rx. 476,700 over the Actuals of 1892-93, while the improvement now expected in the gross traffic receipts of 1893-94 over the Actuals of 1892-93 is Rx. 960,500.

The Railways named below contribute the increases, as compared with the Budget Estimate, noted against them:—

	Increase. Rx.
East Indian	170,000
Rajputana-Malwa	70,000
Eastern Bengal	80,000
North Western	180,000
Southern Mahratta	70,000
Oudh and Rohilkhand	15,000

These good results are due to an increase in coaching traffic, owing partly to the *Magh Mela* at Allahabad, and to improvement in jute, wheat, seeds, and coal traffic. These increases are to a certain extent absorbed by a fall in the receipts from other Railways, of which the undernoted are the most important:—

	Decrease. Rx.
South Indian	40,000
Burma	87,500
Indian Midland	12,500

These decreases are the results of a falling-off in the goods traffic, owing to unfavourable crops and to dull markets.

Guaranteed Railways, 1893–94.

162. The gross receipts of the Madras Railway and the Bombay Baroda and Central India Railway show improvements of Rx. 85,000 and Rx. 115,000 respectively, but indications are not wanting of a falling-off upon the first-named Railway. The Great Indian Peninsula showed a considerable falling off in the earlier months of this year, but has been doing better lately. The net traffic receipts expected from the three Railways are Rx. 153,100 better than the Actuals of 1892–93, and Rx. 162,500 better than Budget Estimate of 1893–94.

State Railways, 1894–95.

163. The gross receipts of State Railways are estimated for 1894–95 at Rx. 164,600 in excess, and the net traffic receipts at Rx. 21,900 in excess, of the Revised Estimate of 1893–94. These very moderate additions are fully justified by increased mileage. It is not considered safe to anticipate the larger revenue which several of the lines are bringing this year. The estimates of the East Indian Railway, the Eastern Bengal Railway, and the North-Western Railway, are all placed below the receipts expected in 1893-94. The large deterioration in the "net result" shown in the table in paragraph 160 is caused by the addition of interest charges in India and by the increase in the charge for Exchange on interest and annuities paid in England.

Guaranteed Railways, 1894-95.

164. The net traffic receipts of the three Guaranteed Railways are placed at Rx. 48,000 in excess of the Revised Estimate, and Rx. 201,100 in excess of the Actuals of 1892-93. The Madras line is not expected to do better than in the present year, and it has not been thought prudent to calculate upon a repetition in 1894-95 of the most favourable results attained by the Bombay Baroda and Central India in the current year. On the other hand, an improvement of Rx. 85,000 is expected on the Great Indian Peninsula Railway, on which the depression in 1893-94 has been abnormal.

IRRIGATION.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94. Budget.	1893-94. Revised.	1894-95, Budget.
MAJOR WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue:						
Direct Receipts	1,284,683	1,404,737	1,510,730	1,323,700	1,333,600	1,391,600
Land Revenue	708,996	673,189	722,306	815,600	792,000	868,500
Expenditure:						
Working Expenses	758,413	761,445	793,951	776,100	771,700	769,200
Interest	1,081,439	1,109,678	1,138,386	1,168,300	1,165,800	1,193,500
Net	+153,827	+206,803	+300,699	+194,900	+188,100	+297,400
MINOR WORKS.						
Receipts	178,899	194,114	185,866	198,400	194,000	203,700
Expenditure	902,276	1,073,896	1,008,142	915,700	918,800	946,700
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March	27,487,656	28,320,703	28,923,097	29,791,603	29,693,098	30,308,898

The

Irrigation, 1893-94.

165. The Revised Estimate of receipts is Rx. 18,100 below the Budget Estimate of 1893-94. This small decrease is the result of very considerable variations. A reduction of Rx. 20,000 occurs in the Punjab owing to restriction of irrigation due to abundant rainfall, while the North-Western Provinces contribute an excess of Rx. 25,200 owing to under-estimate of income from flow-irrigation and a general under-estimate of the revenue. Bengal also shows an improvement of Rx. 5,000. The share of land revenue is increased by Rx. 15,400 in the Punjab on the Bari Doab Canal, but it is decreased by Rx. 39,200 in Madras, owing to an increase budgeted for not having been realised on account of the late date on which orders were issued in connection with the new settlement in the Tanjore district.

Irrigation, 1894-95.

166. The irrigation revenue is expected in 1894-95 to exceed the Revised Estimate of 1893-94 by Rx. 144,200.

This improvement falls under—

	Imperial.	Provincial and Local.	Total.
Direct Receipts—	Rx.	Rx.	Rx.
Major Works	83,000	—25,000	58,000
Minor Works	6,400	3,300	9,700
Share of Land Revenue—			
Major Works	76,500	—	76,500
Total	165,900	—21,700	144,200

The Imperial share of the improvement under direct receipts from major works is Rx. 83,000, and is mainly due to an increase of Rx. 80,900 in the Punjab. The estimated increase of Rx. 76,500 under share of land revenue is due chiefly to the introduction of the new settlement in the Tanjore district of the Madras Presidency.

Financial Results in 1891-92 and 1892-93 of Irrigation Works for which Capital Accounts are kept.

167. The financial results obtained from irrigation works for which Capital and Revenue Accounts are kept, during the years 1891-92 and 1892-93, are given below :—

	1891-92.	1892-93.
Major Works :	Rx.	Rx.
Capital Outlay—		
Direct and Indirect { During the year	859,239	614,290
Direct and Indirect { To end of year	29,636,329	30,250,620
Revenue Account—		
Gross Revenue	2,109,363	2,268,054
Maintenance and Working	840,994	880,694
Net Revenue	1,268,369	1,387,360
Interest	1,109,673	1,138,382
Net Profit	158,696	248,978
Percentage of net Revenue of the year on the Capital Outlay to end of the year	4·28	4·59
Minor Works :		
Capital Outlay—		
Direct and Indirect { During the year	75,333	99,452
Direct and Indirect { To end of year	4,636,651	4,736,103
Revenue Account—		
Gross Revenue	534,192	481,567
Maintenance and Working	316,249	252,643
Net Revenue	217,943	228,924
Percentage of net Revenue of the year on the Capital Outlay to end of the year	4·70	4·83

The figures in this Table are taken from the administrative accounts. On Minor Works interest on the Capital Outlay is not charged, as the Capital expenditure is incurred from Revenue.

BUILDINGS AND ROADS.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95.
				Budget.	Revised.	Budget.
MILITARY WORKS:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
In Upper Burma	141,524	152,182	169,437	150,000	150,000	100,000
Elsewhere	1,079,152	1,062,336	1,027,362	1,049,700	1,041,000	906,800
Deduct receipts	44,045	49,704	45,274	42,700	46,900	46,800
Net	1,176,631	1,164,724	1,151,525	1,157,000	1,144,100	960,000
CIVIL WORKS:						
Imperial—						
Expenditure	721,860	881,358	772,731	837,600	844,700	661,100
Receipts	47,223	50,807	56,438	59,400	56,500	55,800
Provincial—						
Expenditure	2,188,276	2,461,115	2,162,357	2,280,600	2,162,400	2,026,000
Receipts	308,201	271,319	285,329	268,900	282,200	266,200
Local—						
Expenditure	1,600,095	1,651,761	1,714,593	1,772,700	1,742,200	1,795,200
Receipts	249,820	255,204	266,147	252,900	268,400	260,400

168. The Budget Estimates for 1894-95 for imperial and provincial Expenditure show large reductions as compared with the Budget Estimates of 1893-94, which are necessary owing to the present financial position. The reductions are :—

	Rx.
Military Works	192,900
Imperial Civil Works	176,500
Provincial Civil Works	254,600

Full details of the proposed appropriation of the outlay provided for in the Provincial Civil Works Estimates are not available at present, but the distribution of the expenditure in the Accounts of the past two years and the Budget Estimate of the current year is given below :—

	Actuals, 1891-92.	Actuals, 1892-93.	Budget, 1893-94.
	Rx.	Rx.	Rx.
Erection of new buildings	739,312	631,276	688,832
Construction of roads	287,676	230,421	245,044
Works of public improvement	176,099	93,331	85,035
Repairs of buildings	191,346	167,192	183,067
Repairs of roads	473,929	461,645	474,727
Repairs of works of public improvement	26,244	27,085	30,143
Establishment	453,075	482,943	489,389
Tools and plant	28,004	42,106	34,574
Suspense	32,071	—2,804	14,000
Miscellaneous expenditure by Civil officers in charge of Public Works	53,359	29,162	35,789
TOTAL	2,461,115	2,162,357	2,280,600

Army Services.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		1894-95. Budget.
				Budget.	Revised.	
Effective Services.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Regimental Pay and allowances:						
India	7,212,677	7,081,464	7,327,119	7,635,400	7,834,200	7,864,500
England	1,062,587	1,018,679	1,327,172	1,130,000	1,337,100	1,313,900
Exchange	347,201	442,374	798,460	708,700	860,900	938,500
Total	8,622,465	8,542,517	9,452,751	9,474,100	10,032,200	10,116,900
Less—Receipts	19,083	16,586	14,155	16,000	15,100	12,300
Net	8,603,382	8,525,931	9,438,596	9,458,100	10,017,100	10,104,600
Commissariat:						
India	3,068,452	3,681,012	3,664,059	3,383,100	3,464,400	3,585,000
England	52,772	47,266	42,567	34,500	31,800	22,100
Exchange	17,243	20,526	25,610	21,600	20,500	15,800
Total	3,138,467	3,748,804	3,732,236	3,439,200	3,516,700	3,622,900
Less—Receipts	435,315	373,355	412,173	408,200	428,300	432,000
Net	2,703,152	3,375,449	3,320,063	3,031,000	3,088,400	3,190,900
Ordnance:						
India	715,984	724,316	790,195	902,100	818,900	912,200
England	728,274	841,464	593,772	543,000	555,000	448,500
Exchange	237,964	365,416	357,228	340,500	357,300	320,400
Total	1,682,222	1,931,196	1,741,195	1,785,600	1,731,200	1,681,100
Less—Receipts	90,760	108,683	114,658	98,200	83,000	94,100
Net	1,591,462	1,822,513	1,626,537	1,687,400	1,648,200	1,587,000
Other Heads:						
Expenditure	3,504,367	4,034,978	3,736,616	3,702,700	3,453,600	3,386,200
Receipts	176,023	205,578	243,463	171,200	212,500	183,800
Net	3,328,344	3,829,400	3,493,153	3,531,500	3,241,100	3,202,400
Non-effective Services:						
India	962,165	940,775	931,156	943,300	929,500	923,200
England	2,095,632	2,149,070	2,388,297	2,253,400	2,281,600	2,350,500
Exchange	684,750	933,261	1,436,860	1,413,100	1,469,000	1,678,900
Total	3,742,547	4,023,106	4,756,313	4,609,800	4,680,100	4,952,600
Less—Receipts	64,454	76,202	79,871	75,500	86,500	87,500
Net	3,678,093	3,946,904	4,676,442	4,534,300	4,593,600	4,865,100
Grand Total:						
India	14,799,128	15,741,062	15,589,091	15,693,500	16,011,800	16,169,200
England	4,440,125	4,559,513	4,888,796	4,497,500	4,502,900	4,427,800
Exchange	1,450,815	1,980,026	2,941,224	2,820,400	2,899,100	3,162,700
Total	20,690,068	22,280,601	23,419,111	23,011,400	23,413,800	23,759,700
Less—Receipts	785,635	780,404	864,320	769,100	825,400	809,700
Net	19,904,433	21,500,197	22,554,791	22,242,300	22,588,400	22,950,000

169. The expenditure in India continues to increase. Generally speaking, the causes may be said to be—the fall in the rate of Exchange, which affects the amount of pay given to British troops in India, and the percentage of pay granted as Exchange compensation; the increase in the number of volunteers; the greater cost of ammunition and appliances manufactured in India in consequence of the adoption of more elaborate and scientific armaments; the development of local manufactures of all kinds whereby the home charges have been reduced at the expense of the Indian Estimates; the occupation of Gilgit; and the increase in the price of food supplies in India.

The expenditure in England shows promise of reduction. Exceptionally heavy outlay on Ordnance stores began in 1887-88, in connection with the arming of British troops with Magazine rifles, with the supply of the new breech-loading field guns to Batteries in India, and with the completion of the mobilization reserves. These measures have now been practically completed.

This reduction in the Home charges is, however, to some extent counterbalanced by the increase in the effective charges due to the grant of deferred pay to the British Army, and by the increase in non-effective charges, namely, the pension charges for British troops who have served in India, and the pay and pension of non-effective and retired officers of the Indian service.

The increase under Exchange is due to the fall in the rate.

Special Defence Works.

Expenditure on Defence Works since their commencement.

170. The following table shows the expenditure on "Special Defence Works":—

	Rx.
To end of 1885–86	150,409
1886–87	325,626
1887–88	456,017
1888–89	789,595
1889–90	689,481
1890–91	491,837
1891–92	604,848
1892–93	458,060
1893–94 Budget Estimate Rx. 536,600; Revised Estimate	342,000
1894–95 Budget „	152,300
	4,460,173

Revised Estimate, 1893-94.

171. The difference of Rx. 194,600 between the Revised and Budget Estimates is due to the expenditure in England on armaments and stores having been over-estimated, and also to a reduced programme of works in India. The Budget Estimate for 1894-95 is less than the Revised Estimate for 1893-94 by Rx. 189,700, owing to the postponement of several works, and to the approaching completion of the supply of stores and armaments for the Aden defence works.

172. The total expenditure on special defence works being estimated at Rx. 5,030,000, if the amounts provided in the Estimates for 1893-94 and 1894-95 are spent, there will remain Rx. 569,827 for expenditure in 1895-96 and future years.

Section V.—CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.

173. The Capital outlay on Railways and Irrigation Works not charged to Revenue has been for many years limited to an annual sum of Rx. 3,500,000. As it was considered desirable to push on the construction of those useful works at a more rapid rate than that limit allowed, it was decided, when the Famine Grant was restored, that the whole amount available from that grant, after meeting direct Famine Relief Charges and the net charge on account of the Bengal-Nagpur and Indian Midland Railways, should be devoted to the construction of Protective Railways. Accordingly, since 1890-91 the total limit on the annual Capital Expenditure on Railways and Canals has been Rx. 3,500,000, not charged to Revenue, *plus* the amount available from the Famine Grant, usually about Rx. 1,100,000.

In

In June 1892 the Secretary of State authorised the Government of India to increase the annual expenditure not charged to Revenue by Rx. 500,000 above the limit of Rx. 3,500,000, in cases where the Government of India are satisfied that the money can without inconvenience be supplied to enable Companies to undertake new lines of railway and extensions.

In 1894-95, as already explained, the financial necessities require the temporary suspension of the Famine Grant. The ordinary programme for Capital Expenditure has therefore had to be restricted to Rx. 3,500,000. The additional Rx. 500,000 provisionally sanctioned by the Secretary of State in June 1892 has also been entered in the Estimates in case it may be required for expenditure by companies, and this provision brings the total estimate of the expenditure not charged to Revenue up to Rx. 4,000,000.

48.—STATE RAILWAYS—CONSTRUCTION.

174. The Budget grant for 1892-93 amounted to Rx. 4,615,000 as under:— 1892-93

	Rx.
Normal amount provided under "Not charged to Revenue" -	3,500,000
Deduct,—	
Provision for Irrigation Works - - - - - - - -	550,000
Leaving for Railways - - -	2,950,000
Add,—	
For Bareilly-Rampur-Moradabad Railway - - - - -	375,000
For Jherria Extension of East Indian Railway - - - -	160,000
Total under 48 -	3,485,000
Provided under 34 -	1,011,700
„ „ 37 -	118,300
	4,615,000

175. The Revised Estimate for that year provided for a total expenditure of Rx. 4,589,100, against which the actual expenditure incurred amounted to Rx. 4,640,893, thus exceeding the Revised Estimate by Rx. 51,793, and the Budget provision by Rx. 25,893.

The details are:—

	Revised.	Actuals.
	Rx.	Rx.
48. State Railways—Construction - - - -	3,436,700	3,455,199
34. Construction of Protective Railways - - - -	993,900	984,469
37. Construction of Railways (charged against Revenue in addition to that under Famine Insurance) -	158,500	201,225
TOTAL - - -	4,589,100	4,640,893

176. The amounts provided for Railway Construction in the Estimates are as follows:— Revised Estimate, 1893-94, and Budget Estimate, 1894-95.

	Budget, 1893-94.	Revised, 1893-94.	Budget, 1894-95.
	Rx.	Rx.	Rx.
34. Construction of Protective Railways -	1,054,300	1,079,700	—
48. State Railways—Construction - -	2,800,000	2,947,700	3,450,000
TOTAL - - -	3,854,300	4,027,400	3,450,000

 177. The

177. The distribution of the amounts of the Revised Estimate for 1893-94, and of the Budget Estimate for 1894-95, is as follows :—

	Revised, 1893-94.	Budget, 1894-95.
EXPENDITURE BY STATE AGENCY.	Rx.	Rx.
Open Lines :		
North Western	220,400	220,000
Oudh and Rohilkhand	48,520	74,300
Eastern Bengal	109,400	90,000
Burma	62,240	40,000
Warora Colliery	10,660	25,000
Umaria Colliery	—4,370	4,400
Frontier Railway Reserve Material	13,690	700
Petroleum Operations	100	—
Nagpur-Chhatisgurh Depreciation Account	—600	—
TOTAL	460,040	454,400
Lines under Construction :		
East Coast	996,800	760,000
Mu Valley	289,140	300,000
Lucknow-Rae Bareli	84,330	10,000
Bareilly-Rampur-Moradabad	386,550	138,600
Gradient Improvements on North Western	143,700	50,000
Mari-Attock	82,600	50,000
Mushkaf-Bolan	516,180	500,000
TOTAL	2,499,300	1,808,600
TOTAL STATE AGENCY	2,959,340	2,263,000
EXPENDITURE BY AGENCY OF COMPANIES.		
Open Lines :		
East Indian, including Jherria Extension	541,100	240,000
Rajputana-Malwa System	50,400	97,000
Palanpur-Deesa	9,800	3,000
Tirhoot	18,300	80,000
Bhopal	22,500	14,000
Wardha Coal	-	2,000
Dhond and Manmad	10,700	13,000
South Indian	72,500	60,000
Guntakal-Hindupur	10,400	5,000
Bezvada Extension	500	1,000
TOTAL	736,200	515,000
Lines under Construction :		
Godhra-Rutlam	428,000	132,000
Assam-Bengal (land)	80,000	40,000
TOTAL	508,000	172,000
TOTAL COMPANY'S AGENCY	1,244,200	687,000
TOTAL ALLOTMENTS	4,203,540	2,950,000
Deduct,—Lapses anticipated	112,900	—
Decrease in Stores Balance	4,090,640	—
Amount held in reserve for outlay through Companies	63,240	500,000
TOTAL GRANT	4,027,400	3,450,000

49.—Irrigation.

178. The figures of Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are—

Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94.		Budget, 1894-95.
			Budget.	Revised.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
483,849	729,664	531,091	750,000	695,400	550,000

The difference of Rx. 54,600 between the Revised and Budget Estimates represents the amount transferred to the grant under 48—State Railways. The decrease in the provision for the ensuing year is due to the restricted programme of expenditure necessitated by the existing financial pressure.

Section VI.—WAYS AND MEANS.—HOME TREASURY.

179. The Budget and Revised Estimates for 1893-94 and the Budget Estimate for 1894-95 of the transactions of the Home Treasury are as follow:—

	Budget, 1893-94.	Revised, 1893-94.	Budget, 1894-95.
Receipts.	£.	£.	£.
Council Bills	18,700,000	9,400,000	17,000,000
Permanent Debt incurred	1,300,000	2,686,000	—
Temporary Debt incurred, net	—	6,000,000	2,300,000
Capital Receipts from Railway Companies	1,420,000	97,800	1,915,000
Deposits and Advances, net	2,200	3,600	—800
Add—Opening Balance	2,602,826	2,268,388	959,988
Total £.	24,025,026	20,455,788	22,174,188
Outgoings.			
Excess of Expenditure over Revenue	15,650,300	15,721,900	15,657,100
Expenditure not charged to Revenue	1,160,600	796,000	865,000
Permanent Debt discharged—			
Oudh and Rohilkhand Railway Debentures	729,000	729,000	—
South Indian Railway Debentures	520,200	520,200	—
India 5 per cent. and 4 per cent. Stock	—	2,100	—
Issues to Railway Companies on Capital Account.	2,609,200	778,600	2,826,400
On account of Remittances from India, net	1,383,200	948,000	1,114,200
Add—Closing Balance	1,972,526	959,988	1,711,488
Total £.	24,025,026	20,455,788	22,174,188

180. The

1893-94. Council Bills.

180. The most important event affecting the Ways and Means of the year was the failure for a time to sell bills on India after the closure of the Indian mints, with effect from 26th June 1893, to the free coinage of silver. It is now estimated that the total drawings of the Secretary of State in 1893-94 will be 9,400,000*l.*, against 18,700,000*l.* entered in the Budget Estimate. The deficiency is met (1) by temporary loans to the extent of a net sum of 6,000,000*l.*; (2) by the issue of India 3¼ per cent. debentures for 1,386,000*l.*; (3) by a reduction in the cash balances of 1,012,538*l.*; and (4) by reduced payments on account of Expenditure not charged to Revenue, of family remittances of officers from India, and of issues to Railway Companies.

1893-94. Permanent Sterling Debt.

181. It was stated in paragraph 93 of the last Financial Statement that a 3 per cent. sterling loan of 1,300,000*l.* would be raised in 1893-94 for the discharge of Oudh and Rohilkhand and South Indian Railway Debentures and for advances to Railway Companies. This loan was raised at an average price of 98*l.* 17*s.* 3*d.* per cent.

In addition to the above loan, the Secretary of State issued, in September 1893, 1,386,000*l.* India 3¼ per cent. debentures repayable after five years in 1898. This issue was required to meet to some extent the demands on the Home Treasury during the period in which the Council Bills were not sold.

1893-94. Temporary Sterling Loans.

182. It has already been mentioned that the failure of Council Bills for a time necessitated the provision of funds in England by temporary loans in 1893-94. The entries in the Revised Estimate on this account are as follow:—

	£.
Temporary Debt incurred—	
Loans on security of India Bills - - - -	6,000,000
Loans on security of East India Bonds - - -	4,750,000
TOTAL - - -	10,750,000
Temporary Debt discharged—	
Loans on security of East India Bonds - - -	4,750,000
NET - - -	£. 6,000,000

The India Bills have a currency of six months only, and were raised—

(1) 2,000,000*l.* in November 1893, at an average rate of interest of 2*l.* 16*s.* 7*d.* per cent. per annum;

(2) 1,500,000*l.* in December at 2*l.* 12*s.* 3*d.* per cent.; and

(3) 2,500,000*l.* in February at 2*l.* 7*s.* 7*d.* per cent.

The loans on the security of East India Bonds were raised from time to time according to the requirements of the Home Treasury, and have been discharged with funds obtained by the issue of India Bills.

1893-94. Payments to Railway Companies.

183. The net payments to Railway Companies will be less by 508,400*l.* than taken in the Budget Estimate. Most of the reduction occurs in the issue of funds for Stores and Establishment charges. The estimates of these issues are based on information supplied by the companies, and generally prove too high.

1893-94. Deposits and Advances.

184. The net receipts on account of "Deposits and Advances" are now expected to exceed the Budget Estimate, owing to smaller advances having been made on account of Expenditure in England on Defence Works at Aden recoverable from the Imperial Government.

1893-94. Remittances from India.

185. The reduction in the net payments on account of remittances is caused by (1) the abolition in August 1893, when Exchange Compensation Allowances were granted, of the system under which Military and some other officers were allowed to make family remittances through the Government Account;

Account; (2) the payments for railway stores having been less than the estimate; and (3) considerable repayments by Her Majesty's Treasury and other Public Departments in respect of advances or services in India.

1894-95. Home Treasury.

186. Provision is made in 1894-95 for a net payment to Railway Companies of their Deposits of 911,400*l.*, and for other net disbursements, excluding Loans and Council Bills, of 17,637,100*l.*

1894-95. Ways and Means.

It will be seen that the present intention of the Secretary of State is to draw, in 1894-95, 17,000,000*l.* by bills on India, and to borrow by temporary loans a net sum of 2,300,000*l.*, partly to meet the net disbursements, and partly to replenish the Home Treasury balances which have been reduced considerably below the normal amount in the current year.

The gross amount of the temporary loans is entered at 8,300,000*l.*; but provision is made for the repayment of the outstanding balance of those loans raised in 1893-94, namely, 6,000,000*l.*

It should be understood that, in stating the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme.

India.

Ways and Means in India.

187. The following is a summary of the Estimate of Ways and Means in India:—

	1893-94.		1894-95.
	Budget.	Revised.	Budget.
Receipts.	Rx.	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	23,869,800	24,051,400	26,538,900
2. Public Loan	3,000,000	3,499,100	—
3. Loan from Rampur State	220,000	220,000	—
4. Increase of the Unfunded Debt, mostly Savings Banks Deposits, net	882,200	598,400	490,500
5. Other items, net	700,500	1,138,100	885,100
6. *For Remittance to Secretary of State, net*	1,374,200	882,700	1,107,000
Add—Opening Balance	15,204,205	15,271,756	26,251,756
Total	45,250,905	45,661,456	55,273,256
Outgoings.			
7. Excess Expenditure charged to Provincial Balances	751,200	478,800	1,184,400
8. Expenditure not charged to Revenue	1,661,600	2,334,600	2,517,100
9. Rupee Loan discharged	5,000	1,101,000	151,000
10. Loans to Municipalities, &c., net	— 288,200	— 858,300	491,100
11. *Issues on Capital Account to Railway Companies, net*	376,400	152,800	102,500
12. Council Bills—*Sterling Amount*	18,522,100	9,857,500	17,000,000
13. Do. Exchange	11,579,700	6,343,300	12,142,900
Add—Closing Balance	12,643,105	26,251,756	21,684,256
Total	45,250,905	45,661,456	55,273,256

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

1893-94. Main Features.

188. It has been explained in Part I. of this Statement that the failure to sell Council Bills for a time has led to a large accumulation of cash balances in India.

India. It is now expected that the balance in the Indian Treasuries on 31st March 1894 will be Rx. 26,251,756, against Rx. 12,643,105 taken in the Budget Estimate. The increase of Rx. 13,608,651 is fully explained by the smaller payments of Council Bills, which, with exchange, are entered in the Revised Estimate at Rx. 16,200,800, against Rx. 30,101,800 taken in the Budget Estimate. The other noticeable features in the Ways and Means of this year are (1) an increase of Rx. 500,000* in the 3½ per cent. Public Loan of the year; (2) the repayment of the greater part—Rx. 1,100,000—of the outstanding balance of the 4½ per cent. loans; (3) an unanticipated receipt from the Bombay Municipality of Rx. 420,600, the amount of the balance of its loan due to Government; (4) a reduction of Rx. 283,800 under "Unfunded Debt"; this is due to the growth of the Savings Banks balance being less than anticipated, a result of the notice of reduction in the rate of interest from 1st April 1894; and (5) a reduction in the receipts for remittances to England owing to the discontinuance of family remittances through Government of military and other officers.

1893-94. New 3½ per Cent. Loan of Rx. 3,500,000.

189. By Notification, No. 2984, published in the "Gazette of India Extraordinary" of 14th July 1893, tenders were invited for a Public Loan of Rx. 3,500,000 at a rate of interest of 3½ per cent. per annum. The tenders received were opened simultaneously at Calcutta, Madras, and Bombay, on the 15th August 1893. The average rate of issue was Rs. 96 3a 2½p. per cent.

In the Budget Statement of last year the probable amount of the loan in the year was stated as three crores. It was subsequently decided to discharge the outstanding balance of the 4½ per cent. loans, which matured on 15th September 1893, amounting to about 134 lakhs. This necessitated an increase in the amount of the new loan. An improvement in the cash balances, due to the repayment to the Government by the Bombay Municipality of a loan of 42 lakhs, and to other causes, rendered it possible to restrict the increase to 50 lakhs. It was considered that the credit of the Indian Government now stands sufficiently high to justify the offer of 3½ per cent. only on the new loan instead of 4 per cent., the rate at which the Government of India has borrowed in India for many years. The quoted market price of the 3½ per cent. paper is now above par.

Discharge of 4½ per Cent. Loans.

190. Simultaneously with the issue of the Notification inviting tenders for the new 3½ per cent. loan of 1893-94, the balance of the 4½ per cent. loans of 1878 and 1879 (except the 7 shillings per cent. portion) was notified for discharge on 14th October 1893, by Notification No. 2985, dated 14th July 1893. An option was given to pay in 4½ per cent. Notes the amounts due on tenders for the new loan. It is now expected that the total payments in discharge of the 4½ per cent. loans will be Rx. 1,100,000 in the current year and Rx. 150,000 in 1894-95, and the Estimates have been prepared accordingly.

1894-95. Main Features.

191. The Budget Estimate of 1894-95 provides for the payment of Council Bills for 17,000,000*l.* Though the sterling amount is less than the Budget Estimate of 1893-94 by 1,700,000*l.*, equivalent at 1*s.* 2*d.* the rupee to Rx. 2,914,300, the decrease in the rupee payments will be only Rx. 958,900.

Owing to the large accumulation of cash balances, it will not be necessary to raise any loan in India in 1894-95; but, on the other hand, provision has been made to meet in full the demands of Local Governments and Administrations for advances to Municipalities and Local Bodies, and also to meet an expenditure of Rx. 500,000 on Railway Construction in excess of the ordinary limit of Rx. 3,500,000 fixed for such expenditure from loans and balances.

Public Loan.

192. Though it has above been stated that it is not the present intention of the Government of India to raise any loan in 1894-95, yet full liberty is reserved, as usual, to alter the programme now announced to any extent that may be considered desirable.

193. The

* The amount entered in the statement in paragraph 187 is Rx. 499,100; the difference of Rx. 900 is due to a tenderer for that amount having failed to take up his allotment.

193. The following are the details of the transactions of Savings Banks during the last few years: — Savings Banks.

Year.	Net Additions to deposits cash.	Interest.	Total Addition.
	Rx.	Rx.	Rx.
1887-88 - - - - - - - -	656,300	224,000	880,300
1888-89 - - - - - - - -	685,200	261,800	947,000
1889-90 - - - - - - - -	—362,900	272,200	—90,700
1890-91 - - - - - - - -	250,700	279,700	530,400
1891-92 - - - - - - - -	517,900	306,200	824,100
1892-93 - - - - - - - -	548,900	339,400	888,300
1893-94 Budget - - - - -	438,600	372,400	811,000
1893-94 Revised - - - - -	203,500	366,800	570,300
1894-95 Budget - - - - -	111,400	325,800	437,200

The Post Office Savings Banks deposits would have shown the usual progressive increase, but for the notice given of the reduction of the rate of interest from 3¾ to 3½ per cent. with effect from the 1st of April next. The withdrawals this year have been heavy since the issue of the notification on 30th December, and only a small net receipt is estimated for next year.

194. The *minus* figure under the head of Loans to Municipalities in the table in paragraph 187 is due to certain large repayments made during the year. It was stated in paragraph 100 of the last Financial Statement, that the Bombay Port Trust took advantage of the favourable state of the money market to raise a 4 per cent. loan, to repay Government in 1893–94 the balance of a 4½ per cent. loan of Rx. 616,100. A similar application from the Bombay Municipality for the repayment of a balance of about 42 lakhs was granted in the course of the year. The gross amount placed at the disposal of Local Governments for advances to Local Bodies, &c., in 1894–95 is Rx. 833,700, while the similar allotments for the two preceding years were Rx. 608,200 in 1893–94, and Rx. 662,900 in 1892–93. It was necessary in the previous year to curtail the demands of the Local Governments on a consideration of the ways and means of the year, but the present state of the balances has enabled Government to provide for the full amount asked for next year. Loans to Municipalities, &c.

195. The current year is now expected to close with a cash balance of Rx. 26,251,756, and for 1894–95 a closing balance of Rx. 21,684,256 is taken. The estimated transactions of the year thus result in a reduction in the balances by Rx. 4,567,500. Cash Balances.

Section VII.—SUMMARY.

196. The principal features in this Statement are—

(1.) The Accounts of 1892–93 have closed with a deficit of Rx. 833,412.

(2.) The Revised Estimates of 1893–94 show a deficit of Rx. 1,792,800, an amount somewhat in excess of that entered in the Budget Estimate, Rx. 1,595,100. There has been a decrease of Revenue under two important heads, Opium and Salt; but the Revenue generally has shown satisfactory progress, particularly the Railway Revenue. Notwithstanding the grant of Exchange Compensation Allowances, the expenditure of the year on the whole will not differ much from the amount entered in the Budget Estimates. The rate of exchange is taken in the Revised Estimate at 1*s.* 2·6*d.* the rupee, against the Budget rate of 1*s.* 2·75*d.*; this difference increases the direct charge under Exchange by Rx. 265,900.

(3.) A loan of Rx. 3,500,000 at 3½ per cent. interest was raised in India at an average price of Rs. 96 3a. 2½p. per centum. The balance (Rx. 1,341,400) of

of the 4½ per cent. loans was notified for discharge; Rx. 1,100,000 will be paid this year; the whole amount ceased to bear interest from the 14th October 1893.

(4.) The Mints were closed to the free coinage of silver at the end of June 1893. For several months thereafter the Secretary of State was not able to sell Council Bills in any quantities. His drawings during 1893–94 are now estimated at 9,400,000*l.*, while the Budget Estimate was for 18,700,000*l.* It has therefore been necessary to replenish the Home Treasury balances by temporary borrowing. The diminution in the drawings has, at the same time, caused a very large increase in the cash balances in India, which are now expected to amount, on the 31st March 1894, to Rx. 26,251,756, against the Budget Estimate of Rx. 12,643,105.

(5.) The Budget Estimates for 1894–95 show a deficit of Rx. 301,900.

(6.) The deficit with which the Government of India were threatened in 1894-95 was between three crores and three-and-a-half crores of rupees. The measures by which the deficit has been reduced to the amount shown in the Estimates are—

(*a*) stringent economy in expenditure;

(*b*) the temporary suspension of a portion of the Famine Grant, Rx. 1,076,200;

(*c*) contributions from Provincial Governments, amounting to Rx. 405,000; and

(*d*) the imposition of Import Duties estimated to yield in 1894-95 a net return of Rx. 1,140,000.

(7.) Apart from the new taxation, the Revenues are expected to yield a substantial increase in 1894–95. But the Opium Revenue shows a considerable decrease, the net Opium Revenue being taken at Rx. 4,138,300, as compared with the Budget Estimate for 1893–94 of Rx. 5,061,200.

(8.) The rate of exchange is taken at 1*s.* 2*d.* the rupee, as compared with 1*s.* 2⅞*d.* in the Budget Estimate of 1893–94, and there is an addition to the direct expenditure under Exchange of Rx. 1,371,500; Exchange Compensation Allowances are estimated to cost in 1894–95 Rx. 1,113,300, of which Rx. 400,400 will be Provincial. In consequence of the sterling borrowing necessitated by the failure to sell Council Bills during a part of 1893–94, the Interest charges in England in 1894–95 will be considerably increased, but other decreases in sterling expenditure nearly counterbalance that increase.

(9.) The Capital Expenditure on Railways and Irrigation Works not charged against Revenue is estimated at Rx. 3,643,100 in 1893–94, and at Rx. 4,000,000 in 1894–95. In 1893–94 there is in addition an expenditure on the Construction of Railways of Rx. 1,079,700 charged to the Famine Grant; expenditure from the Famine Grant on this account will not be incurred in 1894–95.

(10.) It is expected that the Secretary of State will in 1894–95 sell Council Bills to the amount of 17,000,000*l.*, and will raise temporary loans of 8,300,000*l.*, out of which he will use 6,000,000*l.* to repay the temporary loans borrowed in 1893–94. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills, or raised by loan, as he may find occasion.

(11.) It is estimated that the closing balance in the Treasuries in India on 31st March 1895 will amount to Rx. 21,684,256, and it is accordingly not intended to issue any public loan in India in 1894–95. Full liberty is however reserved to the Government of India to vary this intention in any way and to any extent which may be found expedient.

(12.) The programme embodied in the Budget Estimates of 1894–95 is described as a programme of retrenchment and of vigilance intended to tide the Government over a transition period.

J. Westland.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

ACCOUNTS - - - - - -	1892-93.
REVISED ESTIMATES - - -	1893-94.
BUDGET ESTIMATES - - -	1894-95.

CONTENTS.

	PAGE
General Statement of the Accounts and Estimates of the Revenue and Expenditure, and Receipts and Disbursements of the Government of India, in India and in England - - - - - - - - - - - - - - - -	54
A.—Statement of the Revenue of India, in India and in England - - - - -	56
B.—Statement of the Expenditure chargeable on the Revenues of India, in India and in England - - - - - - - - - - - - - - -	58
C.—Statement of Receipts and Disbursements of the Government of India, in India and in England - - - - - - - - - - - - - - -	62
D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Contracts - - -	64
E.—Statement of Net Revenue and Expenditure, India and England - - - -	66

GENERAL STATEMENT of the ACCOUNTS and ESTIMATES of the GOVERNMENT OF INDIA,

	For Details *vide* Statement	RECEIPTS.			
		Accounts, 1892–93.	Budget Estimate, 1893–94.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
REVENUE:		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:					
Land Revenue	A.	24,905,328	25,157,200	25,492,300	25,703,600
Opium	—	7,993,180	7,316,200	6,694,400	6,393,600
Salt	—	8,656,104	8,587,800	8,346,200	8,629,200
Stamps	—	4,448,540	4,434,100	4,551,000	4,561,800
Excise	—	5,242,443	5,145,900	5,357,900	5,317,600
Other Heads	—	9,821,780	9,849,300	9,772,400	11,000,300
TOTAL PRINCIPAL HEADS	—	61,067,375	60,490,500	60,214,200	61,606,100
Interest	A.	869,727	893,600	874,600	856,800
Post Office, Telegraph, and Mint	„	2,736,953	2,720,800	2,738,200	2,656,500
Receipts by Civil Departments	„	1,607,876	1,635,500	1,636,100	1,611,700
Miscellaneous	„	876,994	982,900	960,900	982,700
Railways	„	19,077,103	19,551,700	20,206,500	20,408,400
Irrigation	„	2,418,902	2,337,700	2,319,600	2,463,800
Buildings and Roads	„	653,188	623,900	654,000	629,200
Receipts by Military Department	„	864,320	769,100	825,400	809,700
TOTAL REVENUE	—	90,172,438	90,005,700	90,429,500	92,024,900
DEBT, DEPOSITS, AND ADVANCES:					
Permanent Debt (net incurred)	C.	—	3,265,800	10,052,800	2,149,000
Unfunded Debt (net incurred)	„	963,902	882,200	598,400	490,500
Deposits and Advances (net)	„	749,274	—	4,576,100	—
Loans and Advances by Imperial Government (net Receipts)	„	—	564,400	1,032,300	1,900
Capital of Railway Companies (net Receipts)	„	692,280	—	—	—
Remittances (net)	„	128,840	—	313,000	—
Secretary of State's Bills drawn	„	16,532,215	18,700,000	9,400,000	17,000,000
TOTAL RECEIPTS	—	109,238,949	113,418,100	116,402,100	111,666,300
Balance on 1st April—India	—	17,287,005	15,204,205	15,271,756	26,251,756
England	—	4,122,626	2,602,826	2,268,388	959,988
GRAND TOTAL	—	130,648,580	131,225,131	133,942,244	138,878,044

Fort William, Finance and Commerce Department,
22 March 1894.

H. G. Cowie,
Deputy Comptroller General.

REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of the
in INDIA and in ENGLAND.

	For Details *vide* Statement	DISBURSEMENTS. Accounts, 1892-93.	Budget Estimate, 1893-94.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
EXPENDITURE:		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues	B.	9,461,694	10,387,300	9,961,100	10,662,600
Interest	,,	4,374,263	4,065,900	4,432,200	4,611,400
Post Office, Telegraph, and Mint	,,	2,505,625	2,609,300	2,557,800	2,595,800
Salaries and Expenses of Civil Departments	,,	14,259,912	14,472,000	14,559,600	14,959,200
Miscellaneous Civil Charges	,,	5,537,840	5,538,100	5,619,100	5,754,000
Famine Relief and Insurance	,,	1,116,103	1,159,800	1,138,300	55,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	,,	339,487	75,100	77,100	24,400
Railway Revenue Account	,,	20,924,155	21,545,800	21,803,500	22,538,300
Irrigation	,,	2,940,479	2,860,100	2,856,300	2,909,400
Buildings and Roads	,,	5,846,480	6,090,600	5,940,300	5,489,100
Army Services	,,	23,419,111	23,011,400	23,413,800	23,759,700
Special Defence Works	,,	458,060	536,600	342,000	152,300
TOTAL EXPENDITURE, IMPERIAL and PROVINCIAL	–	91,183,209	92,352,000	92,701,100	93,511,200
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B.	103,250	—	116,400	—
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances	,,	— 280,609	— 751,200	— 595,200	— 1,184,400
TOTAL EXPENDITURE charged against REVENUE	–	91,005,850	91,600,800	92,222,300	92,326,800
EXPENDITURE NOT CHARGED TO REVENUE:					
Capital Outlay on Railways and Irrigation Works	End of B.	3,986,290	3,550,000	3,643,100	4,000,000
DEBT, DEPOSITS, AND ADVANCES:					
Permanent Debt (net Discharged)	C.	376,405	—	—	—
Deposits and Advances (net)	,,	—	1,085,800	—	641,400
Loans and Advances by Imperial Government (net Advances)	,,	356,268	—	—	—
Loans and Advances by Provincial Governments	,,	493,340	276,200	174,000	493,000
Capital of Railway Companies (net Payments)	,,	—	1,565,600	833,600	1,013,900
Remittances (net)	,,	—	9,000	—	7,200
Secretary of State's Bills paid	,,	16,890,283	18,522,100	9,857,500	17,000,000
TOTAL DISBURSEMENTS	–	113,108,436	116,609,500	106,730,500	115,482,300
Balance on 31st March—India	–	15,271,756	12,643,105	26,251,756	21,684,256
England	–	2,268,388	1,972,526	959,988	1,711,488
GRAND TOTAL	–	130,648,580	131,225,131	133,942,244	138,878,044
		Rx.	*Rx.*	*Rx.*	*Rx.*
Revenue		90,172,438	90,005,700	90,429,500	92,024,900
Expenditure chargeable thereon		91,005,850	91,600,800	92,222,300	92,326,800
Surplus (+) or Deficit (—)		— 833,412	— 1,595,100	— 1,792,800	— 301,900

Stephen Jacob,
Comptroller General.

J. F. Finlay,
Secretary to the Government of India.

A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND.

HEADS OF REVENUE.	ACCOUNTS, 1892-93.					REVISED	
	India.		England.	Exchange.* 1 *s.* 2·985 *d.*	TOTAL.	India.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
PRINCIPAL HEADS OF REVENUE:	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
I.—Land Revenue	15,843,354	9,061,974	-	-	24,905,328	16,347,200	9,145,100
II.—Opium	7,993,180	-	-	-	7,993,180	6,694,400	-
III.—Salt	8,625,046	31,058	-	-	8,656,104	8,318,600	27,600
IV.—Stamps	1,173,538	3,275,002	-	-	4,448,540	1,202,300	3,348,700
V.—Excise	3,971,350	1,271,093	-	-	5,242,443	4,055,400	1,302,500
VI.—Provincial Rates	570	3,705,928	-	-	3,706,498	3,600	3,482,700
VII.—Customs	1,600,232	17,401	-	-	1,617,633	1,641,500	17,200
VIII.—Assessed Taxes	965,212	720,929	-	-	1,686,141	991,700	738,600
IX.—Forest	928,640	662,692	-	-	1,591,332	986,000	691,100
X.—Registration	216,480	213,584	-	-	430,064	215,100	212,400
XI.—Tributes from Native States	790,112	-	-	-	790,112	792,500	-
Total	42,107,714	18,959,661	-	-	61,067,375	41,248,300	18,965,900
XII.—INTEREST	710,414	120,004	24,543	14,766	869,727	716,600	142,200
POST OFFICE, TELEGRAPH, AND MINT:							
XIII.—Post Office	1,481,264	7,611	-	-	1,488,875	1,541,800	7,900
XIV.—Telegraph	922,487	-	9,525	5,731	937,743	957,000	-
XV.—Mint	310,256	-	49	30	310,335	228,100	-
Total	2,714,007	7,611	9,574	5,761	2,736,953	2,726,900	7,900
RECEIPTS BY CIVIL DEPARTMENTS:							
XVI.—Law and Justice { Courts	26,122	351,322	-	-	377,444	20,700	356,400
XVI.—Law and Justice { Jails	41,397	267,800	-	-	309,197	44,600	269,100
XVII.—Police	15,967	380,000	-	-	395,967	14,400	393,300
XVIII.—Marine	29,036	127,819	-	-	156,855	31,500	126,400
XIX.—Education	1,216	209,071	-	-	210,287	1,400	215,700
XX.—Medical	219	66,708	3,094	1,861	71,882	500	68,500
XXI.—Scientific and other Minor Departments.	10,780	74,639	515	310	86,244	10,900	79,200
Total	124,737	1,477,359	3,609	2,171	1,607,876	124,000	1,508,600
MISCELLANEOUS:							
XXII.—Receipts in aid of Superannuation, &c.	153,558	47,183	101,000	60,764	362,505	162,400	48,500
XXIII.—Stationery and Printing	32,412	48,429	-	-	80,841	29,600	53,600
XXIV.—Exchange	19,686	-	-	-	19,686	102,000	-
XXV.—Miscellaneous	95,686	306,749	7,197	4,330	413,962	99,600	302,000
Total	301,342	402,361	108,197	65,094	876,994	393,600	404,100
RAILWAYS:							
XXVI.—State Railways (Gross Receipts)	14,810,148	1,004,291	230	138	15,814,807	15,767,700	1,007,300
XXVII.—Guaranteed Companies (Net Traffic Receipts).	3,244,413	-	-	-	3,244,413	3,397,500	-
XXVIII.—Subsidised Companies (Repayment of Advances of Interest).	17,883	-	-	-	17,883	33,700	-
Total	18,072,444	1,004,291	230	138	19,077,103	19,198,900	1,007,300
IRRIGATION:							
XXIX.—Major Works: Direct Receipts	761,139	749,591	-	-	1,510,730	608,400	725,200
Portion of Land Revenue due to Irrigation.	722,306	-	-	-	722,306	792,000	-
XXX.—Minor Works and Navigation	42,135	143,731	-	-	185,866	44,000	150,000
Total	1,525,580	893,322	-	-	2,418,902	1,444,400	875,200
BUILDINGS AND ROADS:							
XXXI.—Military Works	45,274	-	-	-	45,274	46,900	-
XXXII.—Civil Works	12,067	551,476	27,704	16,667	607,914	14,600	550,600
Total	57,341	551,476	27,704	16,667	653,188	61,500	550,600
RECEIPTS BY MILITARY DEPARTMENT:							
XXXIII.—Army: Effective	723,892	-	37,810	22,747	784,449	674,600	-
Non-effective	66,151	-	8,566	5,154	79,871	70,400	-
Total	790,043	-	46,376	27,901	864,320	745,000	-
TOTAL REVENUES	66,403,622	23,416,085	220,233	132,498	90,172,438	66,659,200	23,461,800

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, Exchange thereon calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold during the year.

A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND.

ESTIMATE, 1893-94.			Increase + Decrease — of Revised, as compared with Budget Estimate, 1893–94.	BUDGET ESTIMATE, 1894–95.					Increase + Decrease — of Budget, 1894–95, as compared with Budget Estimate, 1893–94.	Increase + Decrease — of Budget, 1894–95, as compared with Revised Estimate, 1893–94.
				India.						
England.	Exchange.* 1s. 2·6d.	Total.		Imperial.	Provincial and Local.	England.	Exchange.* 1s. 2d.	Total.		
£.	Rx.	Rx.	Rx.	Rx.	Rx.	£.	Rx.	Rx.	Rx.	Rx.
- -	- -	25,492,300	+ 335,100	16,790,600	8,913,000	- -	- -	25,703,600	+ 546,400	+ 211,300
- -	- -	6,694,400	— 621,800	6,393,600	- -	- -	- -	6,393,600	— 922,600	— 300,800
- -	- -	8,346,200	— 241,600	8,598,800	30,400	- -	- -	8,629,200	+ 41,400	+ 283,000
- -	- -	4,551,000	+ 116,900	1,206,100	3,355,700	- -	- -	4,561,800	+ 127,700	+ 10,800
- -	- -	5,357,900	+ 212,000	4,026,100	1,291,500	- -	- -	5,317,600	+ 171,700	— 40,300
- -	- -	3,486,300	— 220,800	4,800	3,520,500	- -	- -	3,525,300	— 181,800	+ 39,000
- -	- -	1,658,700	— 6,500	2,856,300	16,600	- -	- -	2,872,900	+ 1,207,700	+ 1,214,200
- -	- -	1,730,300	+ 43,100	998,200	742,700	- -	- -	1,740,900	+ 53,700	+ 10,600
- -	- -	1,677,100	+ 88,300	954,200	691,800	- -	- -	1,646,000	+ 57,200	— 31,100
- -	- -	427,500	— 1,800	221,200	218,800	- -	- -	440,000	+ 10,700	+ 12,500
- -	- -	792,500	+ 20,800	775,200	- -	- -	- -	775,200	+ 3,500	— 17,300
- -	- -	60,214,200	— 276,300	42,825,100	18,781,000	- -	- -	61,606,100	+ 1,115,600	+ 1,391,900
9,600	6,200	874,600	— 19,000	681,800	157,900	10,000	7,100	856,800	— 36,800	— 17,800
- -	- -	1,549,700	+ 10,900	1,586,800	8,200	- -	- -	1,595,000	+ 56,200	+ 45,300
2,100	1,300	960,400	+ 8,900	985,000	- -	5,100	3,700	993,800	+ 42,300	+ 33,400
- -	- -	228,100	— 2,400	67,700	- -	- -	- -	67,700	— 162,800	— 160,400
2,100	1,300	2,738,200	+ 17,400	2,639,500	8,200	5,100	3,700	2,656,500	— 64,300	— 81,700
- -	- -	377,100	— 100	19,900	358,700	- -	- -	378,600	+ 1,400	+ 1,500
- -	- -	313,700	+ 1,400	46,700	277,300	- -	- -	324,000	+ 11,700	+ 10,300
- -	- -	407,700	+ 36,900	16,300	382,500	- -	- -	398,800	+ 28,000	— 8,900
- -	- -	157,900	— 54,700	11,000	127,200	- -	- -	138,200	— 74,400	— 19,700
- -	- -	217,100	+ 5,400	1,500	211,800	- -	- -	213,300	+ 1,600	— 3,800
1,700	1,100	71,800	+ 5,500	300	67,200	1,600	1,200	70,300	+ 4,000	— 1,500
400	300	90,800	+ 6,200	10,500	77,300	400	300	88,500	+ 3,900	— 2,300
2,100	1,400	1,636,100	+ 600	106,200	1,502,000	2,000	1,500	1,611,700	— 23,800	— 24,400
96,600	62,200	369,700	+ 22,900	151,800	48,700	95,200	68,000	363,700	+ 16,900	— 6,000
- -	- -	83,200	+ 400	33,200	51,100	- -	- -	84,300	+ 1,500	+ 1,100
- -	- -	102,000	— 78,000	150,000	- -	- -	- -	150,000	— 30,000	+ 48,000
2,700	1,700	406,000	+ 32,700	83,300	297,100	2,500	1,800	384,700	+ 11,400	— 21,300
99,300	63,900	960,900	— 22,000	418,300	396,900	97,700	69,800	982,700	— 200	+ 21,800
200	100	16,775,300	+ 483,800	15,868,600	1,071,000	200	100	16,939,900	+ 648,400	+ 164,600
- -	- -	3,397,500	+ 162,500	3,445,500	- -	- -	- -	3,445,500	+ 210,500	+ 48,000
- -	- -	33,700	+ 8,500	23,000	- -	- -	- -	23,000	— 2,200	— 10,700
200	100	20,206,500	+ 654,800	19,337,100	1,071,000	200	100	20,408,400	+ 856,700	+ 201,900
- -	- -	1,333,600	+ 9,900	691,400	700,200	- -	- -	1,391,600	+ 67,900	+ 58,000
- -	- -	792,000	— 23,600	868,500	- -	- -	- -	868,500	+ 52,900	+ 76,500
- -	- -	194,000	— 4,400	50,400	153,300	- -	- -	203,700	+ 5,300	+ 9,700
- -	- -	2,319,600	— 18,100	1,610,300	853,500	- -	- -	2,463,800	+ 126,100	+ 144,200
- -	- -	46,900	+ 4,200	46,800	- -	- -	- -	46,800	+ 4,100	— 100
25,500	16,400	607,100	+ 25,900	13,300	526,600	24,800	17,700	582,400	+ 1,200	— 24,700
25,500	16,400	654,000	+ 30,100	60,100	526,600	24,800	17,700	629,200	+ 5,300	— 24,800
39,100	25,200	738,900	+ 45,300	682,100	- -	23,400	16,700	722,200	+ 28,600	— 16,700
9,800	6,300	86,500	+ 11,000	70,400	- -	10,000	7,100	87,500	+ 12,000	+ 1,000
48,900	31,500	825,400	+ 56,300	752,500	- -	33,400	23,800	809,700	+ 40,600	— 15,700
187,700	120,800	90,429,500	+ 423,800	68,430,900	23,297,100	173,200	123,700	92,024,900	+ 2,019,200	+ 1,595,400

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1892–93. India. Imperial.	India. Provincial and Local.	England.	Exchange.* 1s. 2·985d.	TOTAL.	REVISED India. Imperial.	India. Provincial and Local.
DIRECT DEMANDS ON THE REVENUES:	*Rx.*	*Rx.*	£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1.—Refunds and Drawbacks	178,971	78,317	- -	- -	257,288	183,500	76,200
2.—Assignments and Compensations	526,231	1,041,545	- -	- -	1,567,776	515,200	1,044,100
Charges in respect of Collection, viz.:							
3.—Land Revenue	375,811	3,559,583	594	357	3,936,345	392,400	3,661,200
4.—Opium (including Cost of Production)	1,601,381	- -	696	419	1,602,496	1,883,100	- -
5.—Salt (including Cost of Production)	393,768	63,805	708	426	458,707	411,100	60,100
6.—Stamps	— 29,841	121,011	31,277	18,817	141,264	— 36,900	131,200
7.—Excise	146,291	46,722	- -	- -	193,013	147,000	46,900
8.—Provincial Rates	- -	55,659	- -	- -	55,659	- -	56,700
9.—Customs	52,631	87,979	15	9	140,634	53,400	91,600
10.—Assessed Taxes	15,135	15,036	- -	- -	30,171	15,900	15,600
11.—Forest	479,544	382,835	1,777	1,069	865,225	514,300	404,700
12.—Registration	107,085	106,031	- -	- -	213,116	111,800	110,700
Total	3,847,007	5,558,523	35,067	21,097	9,461,694	4,190,800	5,699,000
INTEREST:							
13.—Interest on Debt† other than that charged to Railways and Irrigation Works.	— 135,787	95,720	2,433,496	1,464,053	3,857,482	— 332,000	109,000
14.—Interest on other Obligations	513,421	3,006	221	133	516,781	544,700	3,400
Total	377,634	98,726	2,433,717	1,464,186	4,374,263	212,700	112,400
POST OFFICE, TELEGRAPH, AND MINT:							
15.—Post Office	1,251,020	114,317	95,658	57,550	1,518,545	1,273,100	118,600
16.—Telegraph	647,208	- -	142,271	85,594	875,073	681,100	- -
17.—Mint	95,614	- -	10,235	6,158	112,007	75,900	- -
Total	1,993,842	114,317	248,164	149,302	2,505,625	2,030,100	118,600
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:							
18.—General Administration	613,352	849,186	255,545	153,742	1,871,825	643,800	875,800
19.—Law and Justice { Courts	114,860	2,761,264	617	371	2,877,112	123,600	2,866,500
19.—Law and Justice { Jails	163,761	754,299	- -	- -	918,060	163,400	754,400
20.—Police	710,061	3,163,584	- -	- -	3,873,645	698,800	3,176,700
21.—Marine (including River Navigation)	237,854	154,021	290,476	174,758	857,109	211,300	163,600
22.—Education	24,210	1,410,024	1,742	1,048	1,437,024	26,000	1,439,600
23.—Ecclesiastical	167,627	- -	300	180	168,107	175,200	- -
24.—Medical	39,213	886,952	9,663	5,814	941,642	42,100	918,500
25.—Political	734,623	71,735	22,327	13,432	842,117	831,700	65,900
26.—Scientific and other Minor Departments	242,893	159,701	44,128	26,549	473,271	242,700	176,900
Total	3,048,454	10,210,766	624,798	375,894	14,259,912	3,158,600	10,437,900
MISCELLANEOUS CIVIL CHARGES:							
27.—Territorial and Political Pensions	494,796	- -	29,218	17,578	541,592	476,800	- -
28.—Civil Furlough and Absentee Allowances	1,335	- -	207,826	125,033	334,194	1,000	- -
29.—Superannuation Allowances and Pensions	84,478	796,712	1,810,546	1,089,270	3,781,006	86,000	824,000
30.—Stationery and Printing	94,405	468,893	52,868	31,807	647,973	118,500	486,900
32.—Miscellaneous	44,837	151,418	22,989	13,831	233,075	64,800	156,200
Total	719,851	1,417,023	2,123,447	1,277,519	5,537,840	747,100	1,467,100
FAMINE RELIEF AND INSURANCE:							
33.—Famine Relief	17,296	53,545	- -	- -	70,841	- -	2,800
34.—Construction of Protective Railways	984,469	- -	- -	- -	984,469	1,079,700	- -
35.—Construction of Protective Irrigation Works	55,054	- -	3,583	2,156	60,793	55,600	- -
Total‡	1,056,819	53,545	3,583	2,156	1,116,103	1,135,300	2,800
Carried forward	11,043,607	17,452,900	5,468,776	3,290,154	37,255,437	11,474,600	17,837,800

* See foot-note to Statement A.

†The "Interest on Debt" is distributed as follows:—

	ACCOUNTS, 1892–93. India.	England.	Exchange.	TOTAL.
	Rx.	£.	*Rx.*	*Rx.*
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	— 40,067	2,433,496	1,464,053	3,857,482
Under Railway Revenue Account	3,169,522	1,222,191	735,301	5,127,014
Under Irrigation	1,138,386	- -	- -	1,138,386
TOTAL	4,267,841	3,655,687	2,199,354	10,122,882

‡ The following further sums, which are included under XXVI. and 38, State Railways, are chargeable to the grant for Famine Relief and Insurance, as representing the net charge on the Revenues on account of Protective railways constructed through the agency of Companies:—

	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	Rx.	*Rx.*	*Rx.*
Indian Midland Railway	253,650	248,300	242,100
Bengal-Nagpur Railway	130,247	113,400	126,700
TOTAL	383,897	361,700	368,800

Revenues of India, in India and in England.

ESTIMATE, 1893-94.			Increase + Decrease — of Revised as compared with Budget Estimate, 1893-94.	BUDGET ESTIMATE, 1894-95.					Increase + Decrease — of Budget, 1894-95, as compared with Budget Estimate, 1893-94.	Increase + Decrease — of Budget, 1894-95, as compared with Revised Estimate, 1893-94.
				India.						
England.	Exchange.* 1s. 2·6d.	Total.		Imperial.	Provincial and Local.	England.	Exchange.* 1s. 2d.	Total.		
£.	Rx.	Rx.	Rx.	Rx.	Rx.	£.	Rx.	Rx.	Rx.	Rx.
- -	- -	259,700	+ 34,800	160,400	71,200	- -	- -	231,600	+ 6,700	— 28,100
- -	- -	1,559,300	+ 81,400	525,700	1,050,900	- -	- -	1,576,600	+ 98,700	+ 17,300
100	100	4,053,800	— 58,500	418,100	3,767,700	600	400	4,186,800	+ 74,500	+ 133,000
1,100	700	1,884,900	— 370,100	2,253,900	- -	800	600	2,255,300	+ 300	+ 370,400
1,300	800	473,300	— 37,500	450,200	68,100	200	100	518,600	+ 7,800	+ 45,300
39,400	25,300	159,000	+ 4,300	— 58,800	133,800	49,000	35,000	179,000	+ 24,300	+ 20,000
100	100	194,100	— 14,700	155,500	49,700	- -	- -	205,200	— 3,600	+ 11,100
- -	- -	56,700	+ 3,200	- -	53,000	- -	- -	53,000	— 500	— 3,700
200	100	145,300	+ 500	114,600	94,600	200	100	209,500	+ 64,700	+ 64,200
- -	- -	31,500	— 900	16,400	16,300	- -	- -	32,700	+ 300	+ 1,200
1,200	800	921,000	— 69,200	550,800	432,400	700	500	984,400	— 5,800	+ 63,400
- -	- -	222,500	+ 500	115,500	114,400	- -	- -	229,900	+ 7,900	+ 7,400
43,400	27,900	9,961,100	— 426,200	4,722,300	5,852,100	51,500	36,700	10,662,600	+ 275,300	+ 701,500
2,498,300	1,608,500	3,883,800	+ 368,100	—615,500	122,300	2,682,700	1,916,200	4,105,700	+ 590,000	+ 221,900
200	100	548,400	— 1,800	502,100	3,300	200	100	505,700	— 44,500	— 42,700
2,498,500	1,608,600	4,432,200	+ 366,300	—113,400	125,600	2,682,900	1,916,300	4,611,400	+ 545,500	+ 179,200
102,500	66,000	1,560,200	— 28,100	1,310,400	121,300	102,900	73,500	1,608,100	+ 19,800	+ 47,900
142,000	91,400	914,500	— 2,300	698,600	- -	128,900	92,100	919,600	+ 2,800	+ 5,100
4,400	2,800	83,100	— 21,100	64,200	- -	2,300	1,600	68,100	— 36,100	— 15,000
248,900	160,200	2,557,800	— 51,500	2,073,200	121,300	234,100	167,200	2,595,800	— 13,500	+ 38,000
267,600	172,300	1,959,500	+ 76,900	651,300	894,700	252,900	180,600	1,979,500	+ 96,900	+ 20,000
300	200	2,990,600	+ 88,000	118,600	2,923,400	1,100	800	3,043,900	+ 141,300	+ 53,300
- -	- -	917,800	— 15,800	162,400	797,600	- -	- -	960,000	+ 26,400	+ 42,200
600	400	3,876,500	— 84,000	688,700	3,353,400	500	400	4,043,000	+ 82,500	+ 166,500
244,700	157,500	777,100	— 64,500	232,000	150,400	184,100	131,500	698,000	— 143,600	— 79,100
1,700	1,100	1,468,400	— 47,000	29,700	1,513,000	1,500	1,100	1,545,300	+ 29,900	+ 76,900
200	100	175,500	+ 4,000	186,200	- -	300	200	186,700	+ 15,200	+ 11,200
6,800	4,400	971,800	+ 22,600	43,500	950,400	6,800	4,900	1,005,600	+ 56,400	+ 33,800
22,000	14,200	933,800	+ 98,100	874,100	72,200	22,200	15,900	984,400	+ 148,700	+ 50,600
42,000	27,000	488,600	+ 9,300	253,600	184,000	43,900	31,300	512,800	+ 33,500	+ 24,200
585,900	377,200	14,559,600	+ 87,600	3,240,100	10,839,100	513,300	366,700	14,959,200	+ 487,200	+ 399,600
22,000	14,200	513,000	— 16,400	466,000	- -	11,100	7,900	485,000	— 44,400	— 28,000
200,200	128,900	330,100	— 10,900	1,000	- -	208,000	148,600	357,600	+ 16,600	+ 27,500
1,772,900	1,141,400	3,824,300	+ 35,000	87,100	846,800	1,779,500	1,271,100	3,984,500	+ 195,200	+ 160,200
51,200	33,000	689,600	+ 54,500	106,700	495,400	45,300	32,400	679,800	+ 44,700	— 9,800
25,000	16,100	262,100	+ 18,800	39,200	172,400	20,700	14,800	247,100	+ 3,800	— 15,000
2,071,300	1,333,600	5,619,100	+ 81,000	700,000	1,514,600	2,064,600	1,474,800	5,754,000	+ 215,900	+ 134,900
- -	- -	2,800	— 37,700	- -	10,000	- -	- -	10,000	— 30,500	+ 7,200
- -	- -	1,079,700	+ 25,400	- -	- -	- -	- -	- -	— 1,054,300	— 1,079,700
100	100	55,800	— 9,200	45,000	- -	- -	- -	45,000	— 20,000	— 10,800
100	100	1,138,300	— 21,500	45,000	10,000	- -	- -	55,000	— 1,104,800	— 1,083,300
5,448,100	3,507,600	38,268,100	+ 35,700	10,667,200	18,462,700	5,546,400	3,961,700	38,638,000	+ 405,600	+ 369,900

REVISED ESTIMATE, 1893-94.				BUDGET ESTIMATE, 1894-95.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£.	Rx.	Rx.	Rx.	£.	Rx.	Rx.
— 223,000	2,498,300	1,608,500	3,883,800	— 493,200	2,682,700	1,916,200	4,105,700
3,347,200	1,214,400	781,800	5,343,400	3,498,700	1,202,100	858,700	5,559,500
1,165,800	- -	- -	1,165,800	1,193,500	- -	- -	1,193,500
4,290,000	3,712,700	2,390,300	10,393,000	4,199,000	3,884,800	2,774,900	10,858,700

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1892-93.					REVISED	
	India.		England.	Exchange.* 1s. 2·985d.	TOTAL.	India.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rx.	*Rx.*	£.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	11,043,607	17,452,900	5,468,776	3,290,154	37,255,437	11,474,600	17,837,800
37.—CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	201,225	138,262	- -	- -	339,487	- -	77,100
RAILWAY REVENUE ACCOUNT:							
38.—State Railways: Working Expenses	7,579,288	365,580	- -	- -	7,944,868	7,870,800	388,300
Interest on Debt	2,939,735	210,372	1,017,092	611,908	4,779,107	3,115,100	212,700
Annuities in purchase of Railways	- -	- -	1,696,651	1,020,748	2,717,399	- -	- -
Interest chargeable against Companies on Advances.	- -	- -	205,099	123,393	328,492	- -	- -
Interest on Capital deposited by Companies	30,108	- -	659,351	396,682	1,086,141	31,900	- -
39.—Guaranteed Companies: Surplus Profits, Land, and Supervision.	611,347	- -	- -	- -	611,347	605,800	- -
Interest	2,673	- -	2,145,297	1,290,665	3,438,635	2,400	- -
40.—Subsidised Companies: Land, &c.	12,383	16,643	- -	- -	29,026	8,600	14,300
41.—Miscellaneous Railway Expenditure	— 10,860	- -	- -	- -	— 10,860	110,000	1,200
Total	11,164,674	592,595	5,723,490	3,443,396	20,924,155	11,744,600	616,500
IRRIGATION:							
42.—Major Works: Working Expenses	410,603	383,348	- -	- -	793,951	391,500	380,200
Interest on Debt	605,959	532,427	- -	- -	1,138,386	629,700	536,100
43.—Minor Works and Navigation	390,253	616,962	579	348	1,008,142	328,900	588,300
Total	1,406,815	1,532,737	579	348	2,940,479	1,350,100	1,504,600
BUILDINGS AND ROADS:							
44.—Military Works	1,131,728	- -	40,628	24,443	1,196,799	1,166,300	- -
45.—Civil Works	635,087	3,876,950	85,940	51,704	4,649,681	697,100	3,904,600
Total	1,766,815	3,876,950	126,568	76,147	5,846,480	1,863,400	3,904,600
ARMY SERVICES:							
46.—Army: Effective	14,657,935	- -	2,500,499	1,504,364	18,662,798	15,082,300	- -
Non-effective	931,156	- -	2,388,297	1,436,860	4,756,313	929,500	- -
Total	15,589,091	- -	4,888,796	2,941,224	23,419,111	16,011,800	- -
SPECIAL DEFENCE WORKS:							
47.—Special Defence Works	255,723	- -	126,332	76,005	458,060	163,300	- -
TOTAL EXPENDITURE, IMPERIAL and PROVINCIAL	41,427,950	23,593,444	16,334,541	9,827,274	91,183,209	42,607,800	23,940,600
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year	- -	103,250	- -	- -	103,250	- -	116,400
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	- -	—280,609	- -	- -	— 280,609	- -	—595,200
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	41,427,950	23,416,085	16,334,541	9,827,274	91,005,850	42,607,800	23,461,800

	ACCOUNTS, 1892-93.			
	India.	England.	Exchange.	TOTAL.
EXPENDITURE NOT CHARGED TO REVENUE:				
Capital Outlay, Railways and Irrigation Works:	*Rx.*	£.	*Rx.*	*Rx.*
48.—State Railways	1,798,040	1,034,673	622,486	3,455,199
49.—Irrigation Works	521,789	5,808	3,494	531,091
TOTAL	2,319,829	1,040,481	625,980	3,986,290

* *See* foot-note to Statement A.

REVENUES of INDIA, in INDIA and in ENGLAND—*continued.*

ESTIMATE, 1893-94.			Increase + Decrease — of Revised as compared with Budget Estimate, 1893–94.	BUDGET ESTIMATE, 1894–95.					Increase + Decrease — of Budget, 1894–95, as compared with Budget Estimate, 1893–94.	Increase + Decrease — of Budget, 1894 95, as compared with Revised Estimate, 1893–94.
				India.						
England.	Exchange.* 1s. 2·6d.	TOTAL.		Imperial.	Provincial and Local.	England.	Exchange.* 1s. 2d.	TOTAL.		
£.	Rx.	Rx.	Rx.	Rx.	Rx.	£.	Rx.	Rx.	Rx.	Rx.
5,448,100	3,507,600	38,268,100	+ 35,700	10,667,200	18,462,700	5,546,400	3,961,700	38,638,000	+ 405,600	+ 369,900
- -	- -	77,100	+ 2,000	- -	24,400	- -	- -	24,400	— 50,700	— 52,700
- -	- -	8,259,100	+ 171,600	7,992,500	409,300	- -	- -	8,401,800	+ 314,300	+ 142,700
997,500	642,200	4,967,500	+ 22,200	3,264,500	214,800	983,200	702,300	5,164,800	+ 219,500	+ 197,300
1,695,400	1,091,600	2,787,000	+ 21,400	- -	- -	1,702,700	1,216,200	2,918,900	+ 153,300	+ 131,900
216,900	139,600	356,500	+ 3,600	- -	- -	218,900	156,400	375,300	+ 22,400	+ 18,800
679,600	437,600	1,149,100	+ 12,600	33,900	- -	680,100	485,800	1,199,800	+ 63,300	+ 50,700
- -	- -	605,800	— 7,400	651,600	- -	- -	- -	651,600	+ 38,400	+ 45,800
2,154,700	1,387,300	3,544,400	+ 35,500	3,600	- -	2,154,500	1,538,900	3,697,000	+ 188,100	+ 152,600
- -	- -	22,900	— 5,500	5,000	14,100	- -	- -	19,100	— 9,300	— 3,800
- -	- -	111,200	+ 3,700	110,000	- -	- -	- -	110,000	+ 2,500	— 1,200
5,744,100	3,698,300	21,803,500	+ 257,700	12,061,100	638,200	5,739,400	4,099,600	22,538,300	+ 992,500	+ 734,800
- -	- -	771,700	— 4,400	385,000	384,200	- -	- -	769,200	— 6,900	— 2,500
- -	- -	1,165,800	— 2,500	653,900	539,600	- -	- -	1,193,500	+ 25,200	+ 27,700
1,000	600	918,800	+ 3,100	334,300	611,200	700	500	946,700	+ 31,000	+ 27,900
1,000	600	2,856,300	— 3,800	1,373,200	1,535,000	700	500	2,909,400	+ 49,300	+ 53,100
15,000	9,700	1,191,000	— 8,700	990,500	- -	9,500	6,800	1,006,800	— 192,900	— 184,200
89,800	57,800	4,749,300	— 141,600	517,300	3,821,200	83,900	59,900	4,482,300	— 408,600	— 267,000
104,800	67,500	5,940,300	— 150,300	1,507,800	3,821,200	93,400	66,700	5,489,100	— 601,500	— 451,200
2,221,300	1,430,100	18,733,700	+ 332,100	15,246,000	- -	2,077,300	1,483,800	18,807,100	+ 405,500	+ 73,400
2,281,600	1,469,000	4,680,100	+ 70,300	923,200	- -	2,350,500	1,678,900	4,952,600	+ 342,800	+ 272,500
4,502,900	2,899,100	23,413,800	+ 402,400	16,169,200	- -	4,427,800	3,162,700	23,759,700	+ 748,300	+ 345,900
108,700	70,000	342,000	— 194,600	113,500	- -	22,600	16,200	152,300	— 384,300	— 189,700
15,909,600	10,243,100	92,701,100	+ 349,100	41,892,000	24,481,500	15,830,300	11,307,400	93,511,200	+1,159,200	+ 810,100
- -	- -	116,400	+272,400	—	—	—	—	—	— 433,200	— 705,600
- -	- -	— 595,200		- -	—1,184,400	- -	- -	—1,184,400		
15,909,600	10,243,100	92,222,300	+ 621,500	41,892,000	23,297,100	15,830,300	11,307,400	92,326,800	+ 726,000	+ 104,500

REVISED ESTIMATE, 1893-94.				BUDGET ESTIMATE, 1894–95.			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
Rx.	£.	Rx.	Rx.	Rx.	£.	Rx.	Rx.
1,662,200	782,000	503,500	2,947,700	1,975,700	860,000	614,300	3,450,000
672,400	14,000	9,000	695,400	541,400	5,000	3,600	550,000
2,334,600	796,000	512,500	3,643,100	2,517,100	865,000	617,900	4,000,000

* *See* foot-note to Statement A.

C.—STATEMENT of Receipts and Disbursements

	ACCOUNTS, 1892-93.			REVISED ESTIMATE, 1893-94.			BUDGET ESTIMATE, 1894-95.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£.		*Rx.*	£.		*Rx.*	£.	
Revenue (from Statement A.)	89,819,707	220,233	90,039,940	90,121,000	187,700	90,308,700	91,728,000	173,200	91,901,200
Exchange added to Revenue	132,498	- -	132,498	120,800	- -	120,800	123,700	- -	123,700
Total	89,952,205	220,233	90,172,438	90,241,800	187,700	90,429,500	91,851,700	173,200	92,024,900
Permanent Debt incurred:									
Sterling Debt:									
3 per Cent. Stock	- -	1,300,000	- -	- -	1,300,000	—	—	—	—
3½ per Cent. Debentures	- -	- -	- -	- -	1,386,000	—	—	—	—
Temporary Loans	- -	- -	- -	- -	10,750,000	- -	- -	8,300,000	—
Rupee Debt:									
Rupee Loan	23	- -	- -	3,499,100	—	—	—	—	—
Loan from Rampur State	250,000	- -	- -	220,000	—	—	—	—	—
Total	250,023	1,300,000	1,550,023	3,719,100	13,436,000	17,155,100	- -	8,300,000	8,300,000
Net	- -	- -	0	- -	- -	10,052,800	- -	- -	2,149,000
Unfunded Debt:									
Treasury Notes	900	- -	- -	8,000	—	—	—	—	—
Deposits of Service Funds	135,225	- -	- -	142,400	- -	- -	143,400	—	—
Savings Bank Deposits	4,223,923	- -	- -	4,196,100	- -	- -	4,025,200	—	—
Total	4,360,048	- -	4,360,048	4,346,500	- -	4,346,500	4,168,600	- -	4,168,600
Net	- -	- -	963,902	- -	- -	598,400	- -	- -	490,500
Deposits and Advances:									
Balances of Provincial Allotments	103,250	- -	- -	116,400	—	—	—	—	—
Excluded Local Funds	728,536	- -	- -	837,600	- -	- -	850,400	—	—
Political and Railway Funds	332,727	- -	- -	433,200	- -	- -	401,400	—	—
Deposits of Sinking Funds	4,493	- -	- -	9,100	- -	- -	38,000	—	—
Departmental and Judicial Deposits.	16,153,386	- -	- -	17,855,100	- -	- -	16,714,000	—	—
Advances	14,905,174	4,471	- -	7,024,500	4,000	- -	3,042,700	200	—
Suspense Accounts	75,572	- -	- -	77,200	- -	- -	8,900	—	—
Exchange on Remittance Accounts (net).	1,160,364	- -	- -	5,094,800	- -	- -	413,400	—	—
Miscellaneous	123,879	- -	- -	45,000	- -	- -	45,000	—	—
Total	33,587,381	4,471	33,591,852	31,492,900	4,000	31,496,900	21,514,800	200	21,515,000
Net	- -	- -	749,274	- -	- -	4,576,100	- -	- -	0
Carried forward	128,149,657	1,524,704	- -	129,800,300	13,627,700	- -	117,535,100	8,473,400	—

of the GOVERNMENT OF INDIA, in INDIA and in ENGLAND.

	ACCOUNTS, 1892–93.			REVISED ESTIMATE, 1893–94.			BUDGET ESTIMATE, 1894–95.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	Rx.	£.		*Rx.*	£.		*Rx.*	£.	
EXPENDITURE, IMPERIAL and PROVINCIAL (from Statement B.).	65,021,394	16,334,541	81,355,935	66,548,400	15,909,600	82,458,000	66,373,500	15,830,300	82,203,800
Exchange, charged as Expenditure	9,827,274	- -	9,827,274	10,243,100	- -	10,243,100	11,307,400	- -	11,307,400
Add,—Provincial Surpluses, transferred to "Deposits."	103,250	- -	103,250	116,400	- -	116,400	—	—	—
Deduct,—Provincial Deficits, charged against "Deposits."	*—280,609*	- -	*—280,609*	*—595,200*	- -	*—595,200*	*—1,184,400*	- -	*—1,184,400*
Total - - -	74,671,309	16,334,541	91,005,850	76,312,700	15,909,600	92,222,300	76,496,500	15,830,300	92,326,800
EXPENDITURE NOT CHARGED TO REVENUE.									
Capital Outlay on Railways and Irrigation Works.	2,319,829	1,040,481	- -	2,334,600	796,000	- -	2,517,100	865,000	—
Exchange on Expenditure not charged to Revenue.	625,980	- -	- -	512,500	- -	- -	617,900	—	—
Total - - -	2,945,809	1,040,481	3,986,290	2,847,100	796,000	3,643,100	3,135,000	865,000	4,000,000
PERMANENT DEBT DISCHARGED:									
Sterling Debt:									
India 5 per Cent. Stock -	- -	400	- -	- -	100	—	—	—	—
India 4 per Cent. Stock -	- -	940	- -	- -	2,000	—	—	—	—
India 3½ per Cent. Debentures	—	—	—	—	—	—	—	—	—
Oudh and Rohilkhund Railway Debentures.	- -	1,770,300	- -	- -	729,000	—	—	—	—
South Indian Railway Debentures.	- -	150,000	- -	- -	520,200	—	—	—	—
Temporary Loans discharged	- -	- -	- -	- -	4,750,000	- -	- -	6,000,000	—
Rupee Debt:									
5½ per Cent. Loans - -	1,200	- -	- -	200	—	—	—	—	—
5 per Cent. Loans - -	220	- -	- -	100	—	—	—	—	—
4½ per Cent. Loans - -	1,900	- -	- -	1,100,600	- -	- -	150,000	—	—
4 per Cent. Loans - - -	1,410	- -	- -	- -	- -	- -	1,000	—	—
Provincial Debentures - -	- -	- -	- -	100	—	—	—	—	—
Stock Notes - - - -	58	—	—	—	—	—	—	—	—
Total - - -	4,788	1,921,640	1,926,428	1,101,000	6,001,300	7,102,300	151,000	6,000,000	6,151,000
Net - - -	- -	- -	376,405	- -	- -	0	- -	- -	0
UNFUNDED DEBT:									
Special Loans - - - -	88	- -	- -	300	—	—	—	—	—
Treasury Notes - - -	700	- -	- -	7,400	—	—	—	—	—
Deposits of Service Funds -	93,774	- -	- -	99,500	- -	- -	99,500	—	—
Savings Bank Deposits - -	3,301,584	- -	- -	3,640,900	- -	- -	3,578,600	—	—
Total - - -	3,396,146	- -	3,396,146	3,748,100	- -	3,748,100	3,678,100	- -	3,678,100
Net - - -	- -	- -	0	- -	- -	0	- -	- -	0
DEPOSITS AND ADVANCES:									
Balances of Provincial Allotments	280,609	- -	- -	595,200	- -	- -	1,184,400	—	—
Excluded Local Funds - -	728,239	- -	- -	800,600	- -	- -	838,300	—	—
Political and Railway Funds -	331,618	- -	- -	421,100	- -	- -	382,900	—	—
Departmental and Judicial Deposits.	15,890,673	- -	- -	17,338,100	- -	- -	16,799,900	—	—
Advances - - - - -	15,141,786	4,236	- -	7,398,500	200	- -	2,878,900	1,000	—
Suspense Accounts - - -	204,778	- -	- -	30,600	- -	- -	26,000	—	—
Miscellaneous - - - -	259,780	859	- -	336,300	200	- -	45,000	—	—
Total - - -	32,837,483	5,095	32,842,578	26,920,400	400	26,920,800	22,155,400	1,000	22,156,400
Net - - -	- -	- -	0	- -	- -	0	- -	- -	641,400
Carried forward - - -	113,855,535	19,301,757	- -	110,929,300	22,707,300	- -	105,616,000	22,696,300	—

C.—STATEMENT of Receipts and Disbursements

	ACCOUNTS, 1892-93.			REVISED ESTIMATE, 1893-94.			BUDGET ESTIMATE, 1894-95.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£.		*Rx.*	£.		*Rx.*	£.	
Brought forward	128,149,657	1,524,704		129,800,300	13,627,700		117,535,100	8,473,400	—
Loans and Advances by Imperial Government.	151,968		151,968	1,178,400		1,178,400	114,200		114,200
Net			0			1,032,300			1,900
Loans and Advances by Provincial Governments.	293,477		293,477	392,300		392,300	340,700		340,700
Net			0			0			0
Capital Receipts from Railway Companies:									
On account of Subscribed Capital.	77,500	1,570,567		70,000	93,800		62,500	1,915,000	—
Repayments	1,059,900	9,101		1,070,200	4,000		1,120,600	—	—
Total	1,137,400	1,579,668	2,717,068	1,140,200	97,800	1,238,000	1,183,100	1,915,000	3,098,100
Net			692,280			0			0
Remittances:									
Inland Money Orders	18,117,635			19,200,000			20,000,000	—	—
Other Local Remittances	117,010	—	—	—	—	—	—	—	—
Other Departmental Accounts	681,619			858,200			863,000	—	—
Net Receipts by Civil Treasuries from—									
Post Office	916,927			686,000			565,000	—	—
Telegraph	40,213			33,600			36,900	—	—
Guaranteed Railways	3,537,002			3,711,600			3,682,800	—	—
Public Works				626,700	—	—	1,627,600	—	—
Net Receipts from Civil Treasuries by—									
Marine	189,514			186,600			223,800	—	—
Military	14,137,186			14,805,500			15,044,900	—	—
Public Works	265,418	—	—	—	—	—	—	—	—
Remittance Account between England and India.	1,409,717	179,285		1,035,800	159,700		1,250,400	135,800	—
Total	39,412,241	179,285	39,591,526	41,144,000	159,700	41,303,700	43,294,400	135,800	43,430,200
Net			128,840			313,000			0
Secretary of State's Bills drawn.		16,532,215	16,532,215		9,400,000	9,400,000		17,000,000	17,000,000
Total Receipts	169,144,743	19,815,872		173,655,200	23,285,200		162,467,500	27,524,200	—
Opening Balance	17,287,005	4,122,626		15,271,756	2,268,388		26,251,756	959,988	—
GRAND TOTAL	186,431,748	23,938,498		188,926,956	25,553,588		188,719,256	28,484,188	—

Fort William, Finance and Commerce Department,
22 March 1894.

H. G. Cowie,
Deputy Comptroller General.

D.—ACCOUNT of Provincial and Local Savings charged to Revenue, and held

Provincial and

Note.—These Balances do not include the Balances

	India.	Central Provinces.	Burma.	Assam.
Accounts, 1892-93.				
	Rx.	*Rx.*	*Rx.*	*Rx.*
Balance at end of 1891-92	13,020	290,481	484,625	164,686
Added in 1892-93	549		96,079	
Spent in 1892-93		21,453		15,250
Balance at end of 1892-93	13,569	269,028	580,704	149,436
Revised Estimate, 1893-94.				
Balance at end of 1892-93 (by Accounts)	13,569	269,028	580,704	149,436
Added in 1893-94				
Spent in 1893-94	800	58,800	143,700	35,800
Balance at end of 1893-94	12,769	210,228	437,004	113,636
Budget Estimate, 1894-95.				
Balance at end of 1893-94 (by Revised Estimate).	12,769	210,228	437,004	113,636
Spent in 1894-95	600	71,400	302,100	49,100
Balance at end of 1894-95	12,169	138,828	134,904	64,536

Fort William, Finance and Commerce Department,
22 March 1894.

H. G. Cowie,
Deputy Comptroller General.

of the GOVERNMENT OF INDIA, in INDIA and in ENGLAND—*continued.*

	ACCOUNTS, 1892-93.			REVISED ESTIMATE, 1893-94.			BUDGET ESTIMATE, 1894-95.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	Rx.	£.		*Rx.*	£.		*Rx.*	£.	
Brought forward	113,855,535	19,301,757	- -	110,929,300	22,707,300	- -	105,616,000	22,696,300	—
Loans and Advances by Imperial Government.	508,236	- -	508,236	146,100	- -	146,100	112,300	- -	112,300
Net	- -	- -	356,268	- -	- -	0	- -	- -	0
Loans and Advances by Provincial Governments.	786,817	- -	786,817	566,300	- -	566,300	833,700	- -	833,700
Net	- -	- -	493,340	- -	- -	174,000	- -	- -	493,000
Payments to Railway Companies on Capital Account:									
For discharge of Debentures	- -	- -	- -	- -	- -	- -	- -	1,755,000	—
For Expenditure	1,103,219	921,569	- -	1,293,000	778,600	- -	1,285,600	1,071,400	—
Total	1,103,219	921,569	2,024,788	1,293,000	778,600	2,071,600	1,285,600	2,826,400	4,112,000
Net	- -	- -	0	- -	- -	833,600	- -	- -	1,013,900
Remittances:									
Inland Money Orders	18,098,856	- -	- -	19,200,000	- -	- -	20,000,000	—	—
Other Local Remittances	- -	- -	- -	1,700	—	—	—	—	—
Other Departmental Accounts	671,127	- -	- -	858,200	- -	- -	863,000	—	—
Net Payments into Civil Treasuries by—									
Post Office	916,927	- -	- -	686,000	- -	- -	565,000	—	—
Telegraph	40,381	- -	- -	33,600	- -	- -	36,900	—	—
Guaranteed Railways	3,537,002	- -	- -	3,711,600	- -	- -	3,682,800	—	—
Public Works	- -	- -	- -	246,700	- -	- -	1,627,600	—	—
Net Issues from Civil Treasuries to—									
Marine	189,533	- -	- -	186,600	- -	- -	223,800	—	—
Military	14,137,186	- -	- -	14,805,500	- -	- -	15,044,900	—	—
Public Works	250,357	—	—	—	—	—	—	—	—
Remittance Account between England and India.	174,533	1,446,784	- -	153,100	1,107,700	- -	143,400	1,250,000	—
Total	38,015,902	1,446,784	39,462,686	39,883,000	1,107,700	40,990,700	42,187,400	1,250,000	43,437,400
Net	- -	- -	0	- -	- -	0	- -	- -	7,200
SECRETARY OF STATE'S BILLS PAID.	16,890,283	- -	16,890,283	9,857,500	- -	9,857,500	17,000,000	- -	17,000,000
TOTAL DISBURSEMENTS	171,159,992	21,670,110	- -	162,675,200	24,593,600	- -	167,035,000	26,772,700	—
Closing Balance	15,271,756	2,268,388	- -	26,251,756	959,988	- -	21,684,256	1,711,488	—
GRAND TOTAL	186,431,748	23,938,498	- -	188,926,956	25,553,588	- -	188,719,256	28,484,188	—

Stephen Jacob,
Comptroller General.

J. F. Finlay,
Secretary to the Government of India.

at the disposal of PROVINCIAL GOVERNMENTS under their PROVINCIAL CONTRACTS.

LOCAL BALANCES.

of Deposits and Advances upon Local Fund Accounts.

Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
402,189	600,575	472,995	968,104	787,238	4,183,913
- - -	6,622	- - -	- - -	- - -	103,250
11,214	- - -	107,834	92,279	32,579	280,609
390,975	607,197	365,161	875,825	754,659	4,006,554
390,975	607,197	365,161	875,825	754,659	4,006,554
87,800	- - -	- - -	- - -	28,600	116,400
- - -	13,700	16,600	325,800	- - -	595,200
478,775	593,497	348,561	550,025	783,259	3,527,754
478,775	593,497	348,561	550,025	783,259	3,527,754
105,700	99,600	48,200	321,100	186,600	1,184,400
373,075	493,897	300,361	228,925	596,659	2,343,354

Stephen Jacob,
Comptroller General.

J. F. Finlay,
Secretary to the Government of India.

E.—STATEMENT of Net Revenue and Expenditure.—India and England.

Net Revenue.

	ACCOUNTS, 1892-93.				
	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	24,905,328	55,000	24,850,328	3,936,345	20,913,983
Opium	7,993,180	135	7,993,045	1,602,496	6,390,549
Salt	8,656,104	29,986	8,626,118	458,707	8,167,411
Stamps	4,448,540	53,744	4,394,796	141,264	4,253,532
Excise	5,242,443	32,240	5,210,203	193,013	5,017,190
Provincial Rates	3,706,498	7,849	3,698,649	55,659	3,642,990
Customs	1,617,633	58,836	1,558,797	140,634	1,418,163
Assessed Taxes	1,686,141	15,615	1,670,526	30,171	1,640,355
Forest	1,591,332	2,485	1,588,847	865,225	723,622
Registration	430,064	1,398	428,666	213,116	215,550
Tributes from Native States	790,112	- -	790,112	- -	790,112
	61,067,375	257,288	60,810,087	7,636,630	53,173,457
Deduct,—Assignments and Compensations	- -	- -	- -	- -	1,567,776
Total Net Revenue	- -	- -	- -	- -	51,605,681

Net Expenditure.

	ACCOUNTS, 1892-93.		
	Gross Expenditure.	Receipts.	Net Expenditure.
	Rx.	*Rx.*	*Rx.*
Interest	4,374,263	869,727	3,504,536
Post Office, Telegraph, and Mint	2,505,625	2,736,953	— 231,328
Civil Departments	14,259,912	1,607,876	12,652,036
Miscellaneous Civil Charges	5,537,840	876,994	4,660,846
Famine Relief and Insurance	1,116,103	- - -	1,116,103
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	339,487	- - -	339,487
Railway Revenue Account	20,924,155	19,077,103	1,847,052
Irrigation	2,940,479	2,418,902	521,577
Buildings and Roads	5,846,480	653,188	5,193,292
Army Services	23,419,111	864,320	22,554,791
Special Defence Works	458,060	- - -	458,060
	81,721,515	29,105,063	52,616,452
Provincial and Local Surpluses and Deficits	+ 103,250 — 280,609	- - -	— 177,359
Total Net Expenditure	- - -	- - -	52,439,093
Surplus (+) or deficit (—)	- - -	- - -	— 833,412
			51,605,681

Fort William, Finance and Commerce Department,
22 March 1894.

H. G. Cowie,
Deputy Comptroller General.

E.—STATEMENT of NET REVENUE and EXPENDITURE.—INDIA and ENGLAND.

NET REVENUE.

REVISED ESTIMATE, 1893-94.					BUDGET ESTIMATE, 1894-95.				
Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
25,492,300	57,000	25,435,300	4,053,800	21,381,500	25,703,600	51,700	25,651,900	4,186,800	21,465,100
6,694,400	- -	6,694,400	1,884,900	4,809,500	6,393,600	100	6,393,500	2,255,300	4,138,200
8,346,200	32,300	8,313,900	473,300	7,840,600	8,629,200	34,500	8,594,700	518,600	8,076,100
4,551,000	54,300	4,496,700	159,000	4,337,700	4,561,800	52,100	4,509,700	179,000	4,330,700
5,357,900	38,900	5,319,000	194,100	5,124,900	5,317,600	29,700	5,287,900	205,200	5,082,700
3,486,300	5,000	3,481,300	56,700	3,424,600	3,525,300	4,700	3,520,600	53,000	3,467,600
1,658,700	45,600	1,613,100	145,300	1,467,800	2,872,900	41,300	2,831,600	209,500	2,622,100
1,730,300	21,300	1,709,000	31,500	1,677,500	1,740,900	13,600	1,727,300	32,700	1,694,600
1,677,100	3,500	1,673,600	921,000	752,600	1,646,000	2,600	1,643,400	984,400	659,000
427,500	1,300	426,200	222,500	203,700	440,000	1,300	438,700	229,900	208,800
792,500	500	792,000	- -	792,000	775,200	- -	775,200	- -	775,200
60,214,200	259,700	59,954,500	8,142,100	51,812,400	61,606,100	231,600	61,374,500	8,854,400	52,520,100
- -	- -	- -	- -	1,559,300	- -	- -	- -	- -	1,576,600
- -	- -	- -	- -	50,253,100	- -	- -	- -	- -	50,943,500

NET EXPENDITURE.

REVISED ESTIMATE, 1893-94.			BUDGET ESTIMATE, 1894-95.		
Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
4,432,200	874,600	3,557,600	4,611,400	856,800	3,754,600
2,557,800	2,738,200	— 180,400	2,595,800	2,656,500	— 60,700
14,559,600	1,636,100	12,923,500	14,959,200	1,611,700	13,347,500
5,619,100	960,900	4,658,200	5,754,000	982,700	4,771,300
1,138,300	- - -	1,138,300	55,000	- - -	55,000
77,100	- - -	77,100	24,400	- - -	24,400
21,803,500	20,206,500	1,597,000	22,538,300	20,408,400	2,129,900
2,856,300	2,319,600	536,700	2,909,400	2,463,800	445,600
5,940,300	654,000	5,286,300	5,489,100	629,200	4,859,900
23,413,800	825,400	22,588,400	23,759,700	809,700	22,950,000
342,000	- - -	342,000	152,300	- - -	152,300
82,740,000	30,215,300	52,524,700	82,848,600	30,418,800	52,429,800
+ 116,400 — 595,200	- - -	— 478,800	— 1,184,400	- - -	— 1,184,400
- - -	- - -	52,045,900	- - -	- - -	51,245,400
- - -	- - -	— 1,792,800	- - -	- - -	— 301,900
- - -	- - -	50,253,100	- - -	- - -	50,943,500

Stephen Jacob,
Comptroller General.

J. F. Finlay,
Secretary to the Government of India.

APPENDIX II.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE I.—MISCELLANEOUS.

	1885-86.	1886-87.	1887-88.	
Recorded Revenue compared with the recorded Expenditure, excluding Capital Expenditure on Public Works not charged against Revenue:				
Surplus		178,427		1
Deficit	*Rx.* 2,801,726		2,028,832	2
Capital Expenditure on Public Works not charged against Revenue.*	„ 5,275,364	5,670,484	2,784,824	3
Capital Charge involved in Redemption of Liabilities	„ 1,086,045	4,914,546		4
Net Public Debt incurred	„ 3,584,979	9,727,538	5,435,799	5
Net Public Debt incurred, including Capital transactions with Guaranteed Railways, and other Companies.	„ 7,735,903	9,043,165	4,861,672	6
Value of commodities exported, excluding Gold and Silver	*Rx.* 83,881,000	88,470,000	90,544,000	7
Value of commodities imported, excluding Gold and Silver	„ 55,656,000	61,777,000	65,005,000	8
Excess of Exports over Imports, excluding Gold and Silver	„ 28,225,000	26,693,000	25,539,000	9
Net Imports of Gold	„ 2,763,000	2,177,000	2,992,000	10
Net Imports of Silver	„ 11,607,000	7,156,000	9,229,000	11
TOTAL Net Imports of Gold and Silver	„ 14,370,000	9,333,000	12,221,000	12
Excess of Exports over Imports, including Gold and Silver	„ 13,855,000	17,360,000	13,318,000	13
Grand Total Value of Imports and Exports of all kinds	„ 156,123,000	163,021,000	170,979,000	14
Secretary of State's Bills sold	*Rs.* 13,53,25,369	16,70,03,150	21,81,23,993	15
Sterling equivalent received	£. 10,292,692	12,136,279	15,358,577	16
Silver coined at the Indian Mints	*Rx.* 10,285,567	4,616,537	10,788,425	17
Maximum price in pence of an oz. Troy standard silver in London	*d.* 50 5/16 (May)	47 1/8 (Jan.)	45 1/2 (Dec.)	18
Minimum - - ditto - - ditto	„ 46 7/16 (Jan.)	42 (Aug.)	43 (Mar.)	19
Average exchange upon Secretary of State's Bills sold per rupee.	1*s.* 6·254*d.*	1*s.* 5·441*d.*	1*s.* 4·899*d.*	20
Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries.	1*s.* 7 1/4*d.*	1*s.* 6 1/4*d.*	1*s.* 6*d.*	21
Maximum rate of discount on Loans on demand at the Bank of Bengal, Calcutta.	9 (May)	8 (June, July, Feb. and March.)	9 (April and May)	22
Minimum - - ditto - - ditto	4 (From July to Jan.)	5 (Nov., Dec., & Jan.)	3 (Oct. to Dec.)	23
Maximum rate of discount at the Bank of England	4 (Dec.)	5 (Dec. and Jan.)	4 (Sept. to Jan.)	24
Minimum - - ditto - - ditto	2 (May to Nov.)	2 (April & May)	2 (April to Aug.)	25
Maximum Government Balances at the three Presidency Banks.	*Rx.* 6,486,800 (Dec.)	4,594,600 (June)	3,595,900 (Feb.)	26
Minimum - - ditto - - ditto	„ 3,638,800 (May)	3,296,500 (Sept.)	2,861,500 (Dec.)	27
Maximum price in Calcutta of Government 4 per Cent. Rupee Securities.	99-14 (July)	98-2 (Sept.)	100 (Oct.)	28
Minimum - - ditto - - ditto	91-12 (May)	95 (Feb.)	95-4 (April)	29
Maximum amount outstanding on London Register of Rupee Securities enfaced for Interest Drafts.	*Rx.* 20,551,700 (Apr.)	19,707,100 (Oct.)	20,812,800 (March)	30
Minimum - - ditto - - ditto	„ 19,181,300 (Dec.)	19,053,000 (Mar.)	18,916,300 (Oct.)	31
Maximum price in London of 4 per Cent. (Rupee) Securities, in gold.	78 1/2 (July)	73 1/8 (Nov.)	70 7/8 (Sept.)	32
Minimum - - ditto - - ditto	71 3/4 (Jan.)	65 1/8 (Aug.)	67 (April)	33
Maximum price in London of India 3 1/2 per Cent. Stock	102 1/2 (Aug.)	102 (May)	108 (Mar.)	34
Minimum - - ditto - - ditto	97 (April)	100 1/4 (Sept.)	100 1/4 (Sept.)	35
Maximum price in London of India 3 per Cent. Stock	91 1/4 (Feb.)	90 (April)	99 3/8 (Mar.)	36
Minimum - - ditto - - ditto	85 (July)	85 (Feb.)	87 1/4 (April)	37
Maximum Government Paper Currency outstanding	*Rx.* 15,713,500 (Oct.)	14,678,200 (Nov.)	18,610,300 (Nov.)	38
Minimum - - ditto - - ditto	„ 13,017,900 (April)	13,779,400 (April)	13,903,200 (May)	39
Number of Savings Banks	6,198	6,230	6,152	40
Number of Depositors in Savings Banks	262,456	289,090	331,867	41
Amount deposited in Savings Banks	*Rx.* 5,081,183	5,795,249	6,675,571	42
Average of each deposit	„ 19	20	20	43
Net addition to deposits	„ 304,101	714,066	880,322	44

* Excludes Capital charge involved in redemption of Liabilities.

APPENDIX II.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE I.—MISCELLANEOUS.

	1888-89.	1889–90.	1890–91.	1891–92.	1892–93.	Revised Estimate, 1893–94.	Budget, 1894–95.
1	37,018	2,612,033	3,688,171	467,535	—	—	—
2	- - -	- - -	- - -	- - -	833,412	1,792,800	301,900
3	1,638,001	3,173,390	3,365,632	3,500,000	3,986,290	3,643,100	4,000,000
4	10,336,049	- - -	4,692,557	—	—	—	—
5	13,487,881	5,129,018	6,293,714	3,038,293	—376,405	10,052,800	2,149,000
6	9,456,342	3,913,426	3,639,498	1,891,901	315,875	9,219,200	1,135,100
7	97,049,000	103,460,000	100,227,000	108,173,000	106,595,000	—	—
8	69,440,000	69,197,600	71,975,000	69,432,000	66,265,000	—	—
9	27,609,000	34,263,000	28,252,000	38,741,000	40,330,000	—	—
10	2,814,000	4,615,000	5,636,000	2,414,000	—2,813,000	—	—
11	9,247,000	10,938,000	14,175,000	9,022,000	12,864,000	—	—
12	12,061,000	15,553,000	19,811,000	11,436,000	10,051,000	—	—
13	15,548,000	18,710,000	8,441,000	27,305,000	30,279,000	—	—
14	182,119,000	192,024,000	196,260,000	195,615,000	196,829,000	—	—
15	20,89,91,221	22,41,86,638	21,18,69,300	23,08,28,115	26,47,84,151	15,45,20,548	29, 14, 28, 571
16	14,262,859	15,474,496	15,969,034	16,093,854	16,532,215	9,400,000	17,000,000
17	7,282,255	8,541,158	13,193,473	5,553,970	12,611,528	—	—
18	$44\frac{7}{16}$ (Sept.)	$44\frac{7}{8}$ (Jan.)	$54\frac{3}{8}$ (Sept.)	$46\frac{3}{4}$ (July)	$41\frac{1}{2}$ (June)	$34\frac{7}{8}$ (Aug.)	—
19	$41\frac{3}{4}$ (May)	$41\frac{15}{16}$ (May)	$43\frac{7}{8}$ (April)	(39 (Mar.)	$37\frac{3}{8}$ (Mar.)	27 (March)	—
20	1*s.* 4·379*d.*	1*s.* 4·566*d.*	1*s.* 6·089*d.*	1*s.* 4·733*d.*	1*s.* 2·985*d.*	1*s.* 2·6*d.*	1*s.* 2*d.*
21	1*s.* 5*d.*	1*s.* $4\frac{1}{2}$*d.*	1*s.* 5*d.*	1*s.* $6\frac{1}{2}$*d.*	1*s.* $4\frac{3}{4}$*d.*	1*s.* $2\frac{3}{4}$*d.*	1*s.* $3\frac{1}{4}$*d.*
22	12 (Feb. & Mar.)	11 (Feb. and Mar.)	12 (April)	5 (Jan. and Mar.)	6 (Jan.)	10 (Feb.)	—
23	4 (May to Sept.)	4 (June, July & Oct.)	3 (Aug. to Feb.)	2 (Aug. and Sept.)	3 (May to Dec.)	4 (June to Nov., Nov. to Jan.)	—
24	5 (Oct. to Jan.)	6 (Jan. and Feb.)	6 (Nov.)	5 (May and June)	3 (April, Oct., Nov., Dec. and Jan.)	(5 Aug. and Sept.)	—
25	2 (April & May)	$2\frac{1}{2}$ (April & July)	3 (April, May, June, Feb. and March).	$2\frac{1}{2}$ (July, Aug. and Sept.)	2 (May to Oct.)	2 (Feb. and Mar.)	—
26	4,385,500 (June)	4,446,400 (March)	4,083,800 (June)	4,743,700 (June)	4,123,600 (May)	3,685,400 (June)	—
27	2,791,900 (Nov.)	2,856,900 (Nov.)	2,937,300 (Oct.)	2,871,600 (Oct.)	2,751,900 (Nov.)	3,016,400 (Nov.)	—
28	101-1 (Sept.)	100-10 (July)	106-6 (Jan.)	108-4 (June)	109-2 (May)	108-12 (June)	—
29	96-6 (Jan.)	96-3 (Jan.)	99-7 (April)	104-10 (Feb.)	103-7 (Sept.)	99-4 (Feb.)	—
30	21,701,500 (March)	21,962,100 (Nov.)	26,724,500 (Mar.)	27,921,500 (Feb.)	27,256,600 (April)	25,978,300 (July)	—
31	20,972,200 (April)	21,586,900 (March)	21,498,800 (April)	26,531,900 (Aug.)	25,927,100 (Mar.)	25,024,200 (Jan.)	—
32	$69\frac{1}{4}$ (Sept.)	$70\frac{1}{2}$ (Jan.)	$90\frac{1}{4}$ (Aug.)	$78\frac{7}{8}$ (July)	$70\frac{5}{8}$ (June)	71 (June)	—
33	$65\frac{1}{2}$ (May)	$66\frac{1}{2}$ (Sept.)	$70\frac{1}{4}$ (April)	$66\frac{3}{8}$ (Mar.)	$62\frac{9}{16}$ (Aug.)	$56\frac{7}{8}$ (Feb.)	—
34	$108\frac{3}{4}$ (Mar.)	$109\frac{3}{4}$ (May)	110 (Feb.)	$108\frac{3}{4}$ (April)	110 (Mar.)	$110\frac{1}{8}$ (April)	—
35	104 (Oct.)	$106\frac{3}{8}$ (Dec.)	$104\frac{3}{4}$ (Nov.)	$103\frac{1}{8}$ (June)	105 (Aug.)	$106\frac{3}{4}$ (Sept.)	—
36	$100\frac{5}{8}$ (Feb.)	102 (Aug.)	$100\frac{5}{8}$ (April)	$97\frac{3}{4}$ (April)	$100\frac{1}{4}$ (Mar.)	$100\frac{1}{4}$ (April)	—
37	96 (May)	99 (April)	$94\frac{3}{4}$ (Nov.)	93 (June)	95 (Aug.)	97 (Sept.)	—
38	18,055,300 (July)	16,667,800 (Nov.)	27,660,300 (Jan.)	27,040,700 (July)	29,065,000 (Aug.)	30,515,900 (Jan.)	—
39	14,829,800 (Feb.)	15,466,500 (Dec.)	17,419,600 (April)	22,624,200 (Jan.)	23,958,100 (Apl.)	24,216,000 (April)	—
40	6,237	6,546	6,642	6,642	6,594	—	—
41	383,267	431,805	475,329	528,752	588,477	—	—
42	7,622,544	7,531,868	8,062,241	8,886,372	9,774,819	—	—
43	20	18	17	17	17	—	—
44	946,973	—90,676	530,373	824,131	888,447	—	—

APPENDIX II.—*continued.*

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—SEA-BORNE TRADE for the YEAR. (Principal ARTICLES arranged in order of their DECLARED VALUE.)

No.	EXPORTS.		1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
1	Cotton—						
	Raw:						
	Quantity	*Cwt.*	5,331,536	6,320,342	5,913,923	4,424,947	4,789,201
	Value	*Rx.*	15,045,648	18,668,404	16,502,775	10,754,312	12,743,679
	Average declared value per lb. — *Annas*	-	4 –	4 3	4 0	3 6	3 10
	Average declared value per lb. — *Pence, at average exchange*	-	4·09	4·4	4·52	3·66	3·59
	Twist and Yarn:						
	Quantity	*Lbs.*	128,906,764	141,949,951	169,275,304	161,253,234	189,174,726
	Value	*Rx.*	5,207,100	5,748,732	6,543,364	5,771,033	6,773,482
	Average declared value per lb.	*Annas*	6 6	6 6	6 2	5 9	5 9
	Other Manufactures:						
	Value	*Rx.*	1,167,464	1,005,011	1,159,275	1,264,003	1,327,175
	Average declared value per yard — Grey or unbleached	*Annas*	1 11	1 9	1 10	1 10	1 10
	Average declared value per yard — Coloured, printed, or dyed	„	4 7	4 6	4 8	4 7	4 5
	Percentage of manufactures on whole value exported	-	29·76	26·57	31·82	39·55	38·86
2	Rice and Paddy:						
	Quantity	*Cwt.*	23,144,641	27,098,906	34,963,341	33,166,929	27,938,325
	Value	*Rx.*	7,915,409	10,110,482	12,877,740	13,385,971	12,406,719
	Average declared value of husked rice, per cwt. — *Rupees*	-	3 7 2	3 12 1	3 11 3	4 1 –	4 7 8
	Average declared value of husked rice, per cwt. — *Shillings, at average exchange*	-	4·71	5·18	5·58	5·66	5·59
3	Seeds:						
	Quantity	*Cwt.*	15,569,978	15,794,742	14,798,999	19,164,522	16,509,161
	Value	*Rx.*	9,561,756	10,627,553	9,343,252	12,208,458	11,631,015
	Average declared value of linseed, per cwt. — *Rupees*	-	5 15 8	6 10 –	6 2 9	6 4 -	7 1 1
	Average declared value of linseed, per cwt. — *Shillings, at average exchange*	-	8·16	9·15	9·3	8·71	8·83
4	Jute:						
	Raw and manufactured—Value	*Rx.*	10,468,631	11,431,103	10,083,972	9,361,594	11,182,217
	Average declared value of raw jute per cwt. — *Rupees*	-	7 7 9	8 6 9	6 5 6	8 – 5	7 8 7
	Average declared value of raw jute per cwt. — *Shillings, at average exchange*	-	10·21	11·63	9·56	11·19	9·41
	Percentage of manufactures on whole value exported	-	24·56	24·42	24·61	26·84	28·96
5	Opium:						
	Quantity	*Chests*	87,789	85,166	85,753	87,558	75,384
	Value	*Rx.*	10,508,081	10,115,936	9,261,815	9,562,261	9,255,014
	Average declared value per chest	*Rupees*	1,197	1,188	1,080	1,092	1,228
6	Wheat:						
	Quantity	*Cwt.*	17,610,081	13,799,224	14,320,496	30,303,425	14,973,453
	Value	*Rx.*	7,522,676	5,791,377	6,042,426	14,380,462	7,440,383
	Average declared value per cwt. — *Rupees*	-	4 4 4	4 3 2	4 3 6	4 11 11	4 15 6
	Average declared value per cwt. — *Shillings, at average exchange*	-	5·83	5·8	6·36	6·62	6·2
7	Tea:						
	Quantity	*Lbs.*	97,011,112	103,760,104	107,014,993	120,149,407	114,722,447
	Value	*Rx.*	5,267,315	5,277,650	5,219,233	5,968,129	6,292,348
	Average declared value per lb. — *Annas*	-	8 8	8 2	7 10	7 11	8 9
	Average declared value per lb. — *Shillings, at average exchange*	-	·74	·7	·74	·69	·68
8	Hides and Skins:						
	Quantity	*No.*	32,357,166	30,955,168	32,733,651	35,862,345	37,425,517
	Value	*Rx.*	4,743,546	4,524,261	4,695,919	5,186,002	5,591,935
	Percentage of dressed or manufactured on whole value exported	-	55·11	55·79	53·99	54·36	52·82
9	Indigo:						
	Quantity	*Cwt.*	142,447	157,116	118,425	125,327	126,703
	Value	*Rx.*	3,948,594	3,863,084	3,073,125	3,214,076	4,141,179
	Average declared value per cwt. — *Rupees*	-	277 3 1	245 14 –	259 8 –	256 7 3	326 13 6
	Average declared value per cwt. — *Sterling, at average exchange*	£.	18·92	16·97	19·56	17·88	20·41
10	Coffee:						
	Quantity	*Cwt.*	365,299	239,795	233,451	311,864	296,687
	Value	*Rx.*	1,884,243	1,489,872	1,454,985	1,998,659	2,066,862
	Average declared value per cwt. — *Rupees*	-	51 9 4	62 2 1	62 5 2	64 1 5	69 10 8
	Average declared value per cwt. — *Shillings, at average exchange*	-	70·41	85·77	93·95	89·37	87·
11	Wool:						
	Raw and manufactured—Value	*Rx.*	1,090,858	1,211,438	1,072,489	1,108,653	1,236,658
	Average declared value of raw wool per lb. — *Annas*	-	7 1	7 3	7 3	7 3	7 3
	Average declared value of raw wool per lb. — *Pence, at average exchange*	-	7·25	7·51	8·2	7·58	6·79
12	Silk:						
	Raw and manufactured—Value	*Rx.*	807,238	900,539	724,249	702,584	814,752
	Average declared value of raw silk per lb. — *Rupees*	-	2 7 1	3 1 –	2 15 4	3 1 11	3 6 3
	Average declared value of raw silk per lb. — *Shillings, at average exchange*	-	3·33	4·23	4·46	4·35	4·23
13	Lac:						
	Value	*Rx.*	401,078	489,380	781,945	751,474	784,950
14	Oils:						
	Value	*Rx.*	437,811	555,007	563,784	604,046	633,626
15	Teak Wood:						
	Quantity	*Cubic Tons*	52,609	71,342	42,803	48,190	58,350
	Value	*Rx.*	575,263	762,998	425,303	474,852	570,102
	Average declared value per cubic ton — *Rupees*	-	109 5 7	106 15 2	99 5 10	98 8 7	97 11 3
	Average declared value per cubic ton — *Sterling, at average exchange*	£.	7·46	7·38	7·49	6·87	6·1
16	Sugar:						
	Value	*Rx.*	550,339	917,179	417,562	508,417	507,914
17	Saltpetre:						
	Quantity	*Cwt.*	420,503	422,229	399,690	389,185	443,931
	Value	*Rx.*	401,801	411,276	380,059	365,618	438,940
	Average declared value per cwt. — *Rupees*	-	9 8 11	9 11 10	9 8 2	9 6 4	9 14 2
	Average declared value per cwt. — *Shillings, at average exchange*	-	13·04	13·45	14·34	13·1	12·34

APPENDIX II.—*continued.*

TABLE II.—SEA-BORNE TRADE for the Year, &c.—*continued.*

No.	IMPORTS.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
1	Cotton—					
	Twist and Yarn:					
	Quantity - - - - - - - - - *Lbs.*	52,587,342	46,383,843	50,973,105	50,410,630	38,296,716
	Value - - - - - - - - - *Rx.*	3,746,983	3,482,747	3,768,505	3,514,763	2,684,963
	Average declared value per lb. *Annas* - - - - - - -	11·4	12·01	11·83	11·16	11·22
	Average declared value per lb. *Pence, at average exchange* - -	11·67	12·43	13·37	11·67	10·51
	Other Manufactures:					
	Value - - - - - - - - - - *Rx.*	27,773,247	26,398,597	27,248,395	25,180,682	22,974,002
	TOTAL COTTON GOODS—Gross Imports - *Rx.*	31,520,230	29,881,344	31,016,900	28,695,445	25,658,965
	Re-exports—					
	Twist and Yarn:					
	Quantity - - - - - - - - - *Lbs.*	*1,601,596*	*1,270,444*	*1,243,380*	*1,648,822*	*1,357,055*
	Value - - - - - - - - - *Rx.*	*111,514*	*91,382*	*83,801*	*113,665*	*90,822*
	Other Manufactures:					
	Value - - - - - - - - - *Rx.*	*1,705,167*	*1,728,358*	*1,710,493*	*1,817,165*	*1,732,879*
	Total Re-exports - *Rx.*	*1,816,681*	*1,819,740*	*1,794,294*	*1,930,830*	*1,823,701*
	TOTAL COTTON GOODS—Net Imports - *Rx.*	29,703,549	28,061,604	29,222,606	26,764,615	23,835,264
2	Metals - - - - - - - - - *Value Rx.*	4,406,283	5,983,709	6,024,466	6,033,543	5,815,867
3	Oils - - - - - - - - - - „	2,072,825	2,645,213	2,634,187	2,635,955	2,919,162
4	Silk (Raw and Manufactured) - - - - - „	2,588,105	2,845,159	2,501,430	3,014,698	2,817,651
5	Sugar - - - - - - - - - „	1,790,939	2,200,049	3,399,886	2,561,996	2,625,683
6	Machinery and Millwork - - - - - - „	2,409,737	2,491,428	2,160,483	2,180,019	2,477,835
7	Railway Plant and Rolling Stock - - - „	3,693,939	2,907,086	3,236,786	2,505,471	2,321,989
8	Provisions - - - - - - - - - „	1,588,103	1,596,565	1,476,070	1,771,793	1,862,055
9	Woollen Manufactures - - - - - - „	1,712,548	1,597,549	1,952,600	1,874,896	1,674,088
10	Liquors - - - - - - - - - „	1,508,962	1,489,121	1,438,081	1,449,411	1,447,267
11	Apparel - - - - - - - - - „	1,156,469	1,200,020	1,235,804	1,274,497	1,272,263
12	Coal (excluding Coke and Patent Fuel):					
	Quantity - - - - - - - - - *Tons*	843,743	609,218	799,149	759,709	681,997
	Value - - - - - - - - - - *Rx.*	1,921,831	1,304,591	1,551,667	1,269,777	1,181,606
	Average declared value per ton *Rupees* - - - - - -	22·78	21·41	19·42	16·71	17·33
	Average declared value per ton *Shillings, at average exchange* - -	31·09	29·56	29·27	23·3	21·64
13	Spices - - - - - - - - - *Value Rx.*	855,228	852,350	813,115	797,196	623,633
14	Salt:					
	Quantity - - - - - - - - - *Tons*	398,810	410,808	395,243	373,953	360,042
	Value - - - - - - - - - - *Rx.*	882,130	894,532	779,034	627,953	576,694
	Average declared value per ton *Rupees* - - - - - -	22·12	21·77	19·71	16·79	16·02
	Average declared value per ton *Shillings, at average exchange* - -	30·19	30·05	29·71	23·41	20·0

TABLE III.—SEA-BORNE TRADE for the first ELEVEN MONTHS of the Year. (Principal ARTICLES arranged in order of their DECLARED VALUE.)

	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Value of commodities Exported, excluding gold and silver	92,285,086	89,726,199	97,121,568	94,651,294	95,582,244
Value of commodities Imported, excluding gold and silver	62,700,493	65,893,996	63,228,773	60,227,814	70,232,985
EXCESS EXPORTS - - - *Rx.*	29,584,593	23,832,203	33,892,795	34,423,480	25,349,259
Net Imports of silver - - - - - - - -	9,056,774	13,256,180	6,757,530	11,773,557	12,718,804
Net Imports of gold - - - - - - - -	4,431,684	5,289,211	2,761,390	—2,964,982	961,435
TOTAL NET IMPORTS of Gold and Silver - *Rx.*	13,488,458	18,545,391	9,518,920	8,808,575	13,680,239
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS - - - - - - *Rx.*	171,994,205	178,052,317	175,181,058	177,219,520	186,432,936

APPENDIX II.—*continued.*

TABLE III.—SEA-BORNE TRADE for the first Eleven Months of the Year, &c.—*continued.*

No.	EXPORTS.	ELEVEN MONTHS, 1ST APRIL TO THE END OF FEBRUARY.				
		1889–90.	1890–91.	1891–92.	1892–93.	1893–94.
1	Cotton, Raw :					
	Quantity - - - - - *Cwt.*	5,064,849	5,014,020	3,736,951	4,177,229	4,009,284
	Value - - - - - *Rx.*	14,730,222	14,104,585	9,170,455	10,679,691	11,171,399
	Average value per lb. - - - R.	- 4 2	- 4 -	- 3 6	- 3 8	- 4 -
	Cotton Manufactures—					
	Twist and Yarn :					
	Quantity - - - - *Lbs.*	129,785,427	155,991,420	148,139,276	172,295,305	118,069,479
	Value - - - - - *Rx.*	5,270,598	6,065,325	5,342,604	6,101,487	4,392,474
	Average value per lb. - - R.	- 6 6	- 6 3	- 5 9	- 5 8	- 5 11
	Other Manufactures - *Value Rx.*	932,973	1,057,389	1,121,810	1,210,580	1,136,798
	TOTAL COTTON (Raw and Manufactured) Value *Rx.*	20,933,793	21,227,299	15,634,869	17,991,758	16,700,671
2	Seeds :					
	Quantity - - - - - *Cwt.*	14,556,904	13,340,316	17,331,454	14,302,375	21,909,952
	Value - - - - - *Rx.*	9,825,845	8,410,665	10,963,820	9,948,101	15,220,644
	Average value per cwt. - - R.	6 12 -	6 4 11	6 5 3	6 15 3	6 15 2
3	Jute (Raw and Manufactured) *Value Rx.*	10,693,299	9,272,242	8,843,939	10,339,638	11,026,165
4	Rice and Paddy :					
	Quantity - - - - - *Cwt.*	21,784,829	28,562,506	27,020,659	21,787,509	19,997,856
	Value - - - - - *Rx.*	8,325,070	10,679,965	10,967,914	9,999,037	8,714,656
	Average value per cwt. - - R.	3 13 2	3 11 10	4 - 11	4 9 5	4 5 9
5	Opium :					
	Quantity - - - - *Chests*	79,391	79,747	80,924	70,201	66,450
	Value - - - - - *Rx.*	9,483,368	8,632,376	8,783,417	8,593,894	7,541,863
	Average value per chest - - R.	1,194 8 3	1,082 7 6	1,085 6 3	1,224 2 11	1,134 15 6
6	Tea :					
	Quantity - - - - - *Lbs.*	100,815,502	104,560,038	117,599,484	113,756,547	125,061,756
	Value - - - - - *Rx.*	5,150,253	5,103,727	5,861,567	6,240,214	6,520,796
	Average value per lb. - - - R.	- 8 2	- 7 10	- 8 -	- 8 9	- 8 4
7	Hides and Skins :					
	Quantity - - - - - *Cwt.*	712,413	732,613	773,551	773,491	768,669
	Value - - - - - *Rx.*	4,104,603	4,186,839	4,676,085	4,951,751	5,186,836
	Average value per cwt. - - R.	57 9 10	57 2 5	60 7 2	64 - 3	67 7 8
8	Wheat :					
	Quantity - - - - - *Cwt.*	13,389,833	13,505,683	28,587,884	14,518,266	11,515,781
	Value - - - - - *Rx.*	5,609,245	5,691,051	13,506,942	7,206,490	4,952,022
	Average value per cwt. - - R.	4 3 -	4 3 5	4 11 7	4 15 5	4 4 10
9	Indigo :					
	Quantity - - - - - *Cwt.*	147,377	111,715	121,165	122,562	123,735
	Value - - - - - *Rx.*	3,665,579	2,930,555	3,121,033	4,035,959	3,998,715
	Average value per cwt. - - R.	248 11 6	262 5 2	257 9 4	329 4 9	323 2 8
10	Coffee :					
	Quantity - - - - - *Cwt.*	170,096	195,785	211,201	203,862	201,755
	Value - - - - - *Rx.*	1,050,866	1,217,545	1,336,844	1,383,017	1,444,854
	Average value per cwt. - - R.	61 12 6	62 3 -	63 4 9	67 13 5	71 9 10
11	Wool (Raw and Manufactured) *Value Rx.*	1,124,592	932,654	1,016,880	1,127,040	1,101,559
12	Silk (Raw and Manufactured) „ *Rx.*	814,605	651,491	640,035	713,287	859,728
13	Lac - - - - - - „ *Rx.*	410,716	693,894	624,279	683,493	803,572
14	Sugar - - - - - - „ *Rx.*	905,818	335,677	455,449	418,636	715,127
15	Oils - - - - - - „ *Rx.*	509,015	493,646	557,514	565,482	475,201
16	Teak Wood :					
	Quantity - - - *Cubic Tons*	65,668	38,867	42,131	53,768	40,855
	Value - - - - - *Rx.*	704,932	386,835	422,758	524,469	409,056
	Average value per cubic ton - R.	107 5 7	99 8 5	100 5 6	97 8 8	100 2 -
17	Saltpetre :					
	Quantity - - - - - *Cwt.*	367,316	351,749	337,410	407,980	296,789
	Value - - - - - *Rx.*	357,650	336,137	316,693	402,317	310,244
	Average value per cwt. - - R.	9 11 9	9 8 11	9 6 2	9 13 9	10 7 3

APPENDIX II.—*continued.*

TABLE III.—SEA-BORNE TRADE for the first Eleven Months of the Year, &c.—*continued.*

No.	IMPORTS.	ELEVEN MONTHS, 1ST APRIL TO THE END OF FEBRUARY.				
		1889–90.	1890–91.	1891–92.	1892–93.	1893–94.
1	Cotton—					
	Twist and Yarn:					
	Quantity - - - - *Lbs.*	41,803,228	46,539,279	46,671,847	35,493,526	38,971,906
	Value - - - - - *Rx.*	3,152,351	3,446,744	3,255,329	2,471,858	2,821,482
	Average value per lb. - - R.	- 12 1	- 11 10	- 11 2	- 11 2	- 11 7
	Ditto - in sterling, at average exchange.	1*s.* -½*d.*	1*s.* 1⅝*d.*	11¼*d.*	10½*d.*	10⅝*d.*
	Other Manufactures - *Value Rx.*	23,682,712	24,853,696	22,787,025	21,118,447	26,352,932
	TOTAL COTTON GOODS—Gross Imports - - *Rx.*	26,835,063	28,300,440	26,042,354	23,590,305	29,174,414
	Re-exports—					
	Twist and Yarn:					
	Quantity - - - - Lbs.	*1,132,224*	*1,096,760*	*1,511,343*	*1,166,231*	*1,045,543*
	Value - - - - - Rx.	*81,045*	*74,171*	*104,752*	*78,136*	*76,150*
	Average value per lb. - - R.	*- 11 5*	*- 10 10*	*- 11 1*	*- 10 9*	*- 11 8*
	Other Manufactures - Value Rx.	*1,615,772*	*1,566,313*	*1,646,278*	*1,565,428*	*1,514,770*
	Total Re-exports - - - Rx.	*1,696,817*	*1,640,484*	*1,751,030*	*1,643,564*	*1,590,920*
	TOTAL COTTON GOODS—Net Imports - - *Rx.*	25,138,246	26,659,956	24,291,324	21,946,741	27,583,494
2	Metals - - - - *Value Rx.*	5,439,002	5,455,500	5,415,524	5,196,917	6,137,118
3	Oils - - - - - - „	2,374,897	2,333,735	2,380,008	2,502,668	3,258,232
4	Silk (Raw and Manufactured) - „	2,645,667	2,325,637	2,781,800	2,599,167	2,997,403
5	Sugar - - - - - - „	1,933,813	3,151,785	2,343,207	2,411,748	2,504,123
6	Machinery and Millwork - „	2,289,336	1,990,591	2,003,485	2,210,794	2,427,504
7	Railway Plant and Rolling Stock. „	2,623,818	3,007,161	2,316,905	1,946,469	2,070,334
8	Woollen Manufactures - - „	1,508,594	1,826,269	1,776,770	1,584,000	1,935,699
9	Provisions - - - - - „	1,491,481	1,371,276	1,635,619	1,737,502	1,680,860
10	Apparel - - - - - - „	1,109,106	1,144,296	1,177,139	1,161,311	1,349,591
11	Liquors - - - - - - „	1,337,947	1,305,065	1,307,768	1,317,482	1,343,830
12	Coal (excluding Coke and Patent Fuel):					
	Quantity - - - - *Tons*	567,108	721,367	656,702	600,075	497,654
	Value - - - - - *Rx.*	1,214,980	1,409,911	1,099,769	1,041,318	853,134
	Average value per ton - - - R.	21 6 9	19 8 9	16 11 11	17 5 8	17 2 3
13	Spices - - - - *Value Rx.*	799,190	738,982	722,841	562,400	790,947
14	Salt:					
	Quantity - - - - *Tons*	347,545	366,090	341,356	323,276	377,373
	Value - - - - - *Rx.*	754,461	717,839	575,185	518,194	716,600
	Average value per ton - - - R.	21 11 4	19 9 9	16 13 7	16 - 6	18 15 10

APPENDIX II.—*continued.*

TABLE IV.—WHOLESALE PRICES of TYPICAL COMMODITIES in GOLD and SILVER in *London* and *Calcutta* in December in each Year.

(Prices of March 1873 = 100.)

	Measured in Gold.								Measured in Silver.*							
In LONDON— (Prices quoted from the London "Economist"):	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.
Scotch pig iron (warrants)	37	37	35	50	40	40	35	37	48	49	50	68	50	54	54	69
Coals, Hetton, Wallsend (London).	51	49	51	63	55	52	48	70	67	66	71	86	69	71	73	131
Copper, Chili bars	43	95	87	55	62	52	53	48	56	127	121	75	79	70	82	91
Straits, tin	69	115	68	67	64	63	64	52	89	153	95	92	80	85	97	98
Wheat	61	56	55	55	59	71	57	49	80	74	78	75	74	96	86	91
Flour, town-made	56	54	61	57	65	66	52	47	71	73	85	78	82	89	80	88
Beef, inferior	75	75	67	87	70	80	75	80	97	100	95	119	88	108	115	150
Cotton, No. 40, mule twist	60	62	65	64	68	57	57	54	77	84	91	88	85	77	87	100
Wool, Southdown hogs	59	55	54	59	59	59	55	55	76	73	75	80	74	79	84	103
Sugar, foreign Muscovado	42	56	53	45	55	58	51	45	55	75	75	61	69	78	78	84
Coffee	86	102	101	112	118	114	120	119	111	136	142	153	149	155	183	223
Saltpetre	77	77	77	78	78	77	77	78	99	103	107	107	99	103	118	147
Gold	–	–	–	–	–	–	–	–	130	134	140	137	126	135	153	187
Silver	77	75	71	73	79	74	65	53	–	–	–	–	–	–	–	–
In CALCUTTA—(Prices quoted from the Calcutta "Price Current"):																
Grey shirtings (8¼ lbs.)									81	79	81	76	74	74	77	70
Mule twist, white, good, No. 40									62	72	75	74	71	65	73	69
„ „ Turkey red, No. 40 (12 lbs.)									58	58	57	57	56	57	61	62
„ „ Orange, Nos. 40—60									75	86	85	85	77	73	76	80
Copper sheathing									65	90	99	69	72	72	80	83
Iron, flat, bolt, bar, and square									53	59	65	79	64	64	97	96
Spelter, hard									109	128	107	144	151	151	217	125
Hides, buffalo, slaughtered									80	69	74	Nom.	Nil	Nil	Nil	Nil.
Indigo, good									72	82	93	76	88	74	114	108
Jute, picked									131	153	192	192	123	219	186	222
Shell-lac, fine, orange									56	68	76	102	76	102	Nom	127
Linseed, fine, bold, clean									98	94	112	115	99	112	128	53
Rice, Ballam									106	118	147	165	159	168	196	200
Silk, raw, Cossimbazar									89	64	76	87	71	64	79	71
Tea, good, Souchong									55	50	52	50	48	41	59	43
Wheat, Doodiah									81	76	87	81	86	103	96	78
Gold									123	131	135	131	122	131	148	146

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

APPENDIX II.—*continued.*

TABLE V.—STATEMENT showing the true Financial Results to the REVENUES of *India* of the Guarantee of Interest upon the Capital of GUARANTEED RAILWAY COMPANIES.

	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.
	Miles.	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*
Open Mileage at end of official year.	*3,241	3,243	†2,588	2,588	2,587	2,587	2,587
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gross Traffic Receipts	7,403,415	6,534,567	6,753,013	6,846,420	6,301,935	6,505,000	6,573,000
Working Expenses	3,752,607	3,365,933	3,251,739	3,353,302	3,057,522	3,107,500	3,127,500
Percentage of Working Expenses on Receipts	50·68	51·50	48·15	48·98	48·52	47·77	47·58
Net Traffic Receipts	3,650,808	3,168,634	3,501,274	3,493,118	3,244,413	3,397,500	3,445,500
Net Gain by the remittance to England of Capital Receipts and Disbursements in India at the contract rates of exchange, instead of at the average yearly rates obtained for the Secretary of State's Bills	—	—	—	—	—	—	—
TOTAL Revenue	3,650,808	3,168,634	3,501,274	3,493,118	3,244,413	3,397,500	3,445,500
Gross Guaranteed Interest paid in India *Rx.*	6,672	9,468	7,597	37,171	2,673	2,370	3,570
Gross Guaranteed Interest paid in London £.	2,697,388	2,337,058	2,354,130	2,114,159	2,145,297	2,154,700	2,154,500
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Total Guaranteed Interest (sterling payments converted at the average exchange of the year)	3,959,108	3,395,279	3,130,941	3,069,430	3,438,635	3,544,400	3,697,000
Surplus paid to Railway Companies	570,195	441,933	473,334	737,659	581,924	570,900	615,000
Land and Supervision	44,344	30,952	42,987	19,257	29,423	34,900	36,600
Interest on Revenue Balances	3,288	—	—	—	—	—	—
Net Loss on Receipts and Disbursements of Capital in India, calculated in the same way as the Gain	86,909	142,733	87,538	131,960	145,383	125,500	125,800
TOTAL Expenditure	4,663,844	4,010,897	3,734,800	3,958,306	4,195,365	4,275,700	4,474,400
Net Expenditure from the Public Treasury	1,013,036	842,263	233,526	465,188	950,952	878,200	1,028,900
Net Revenue	—	—	—	—	—	—	—

* The Oudh and Rohilkhand Railway, 692 miles, was purchased by the State on the 1st January 1889, and the mileage is shown under State Railways.

† The South Indian Railway, 654½ miles, was purchased by the State on the 1st January 1891, and the mileage is shown under State Railways.

APPENDIX II.—*continued.*

TABLE VI.—ACTUAL CAPITAL EXPENDITURE on STATE RAILWAYS in 1892–93, and ESTIMATED EXPENDITURE on such Works in 1893–94 and 1894–95, and to end of 1894–95.

RAILWAYS.	To end of 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	To end of 1894–95.	Sanctioned Outlay.	Balance remaining unspent.
OPEN LINES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	14,241,270	604,081	435,400	240,000	15,520,751	15,520,751	—
Rajputana-Malwa	9,264,963	51,399	34,000	80,200	9,430,562	9,430,562	—
Holkar	1,304,655	1,609	2,900	5,800	1,314,964	1,314,964	—
Rewari-Ferozepore	1,280,862	190	2,000	5,000	1,288,052	1,288,052	—
Bhopal	167,624	26,981	22,500	14,000	231,105	231,105	—
Warora Colliery	155,442	992	10,660	50,000	217,094	217,094	—
Wardha Coal	498,120	649	-	2,000	500,769	500,769	—
Umaria Colliery	100,009	3,761	—4,370	4,400	103,800	103,800	—
Burma	5,230,357	23,257	62,240	40,000	5,384,685	5,384,685	—
Burma, Meiktila Branch	1,211	27,620					
Jorhat	75,167	3,732	2,200	900	81,999	81,999	—
Cherra-Companygunj	77,383	447	300	-	78,130	78,130	—
Eastern Bengal	8,309,489	89,496	109,400	90,000	8,731,404	8,731,404	—
Eastern Bengal, Barsoi-Kissengunj Branch.	87,420	45,599					
Tirhoot	2,361,102	124,801	18,300	80,000	2,584,203	2,584,203	—
Patna-Gya	435,011	—435,011	-	-	-	-	—
Nalhati	36,478	—36,478	-	-	-	-	—
Oudh and Rohilkhand	10,363,864	—19,705	48,520	74,300	10,466,979	10,466,979	—
Cawnpore-Achnera	1,148,016	6,923	11,500	6,000	1,172,439	1,172,439	—
Lucknow-Bareilly	512,114	-	-	-	512,114	512,114	—
North Western	34,752,066	219,286	220,400	235,500	35,427,252	35,427,252	—
North Western, gradient improvements	266,006	225,947	143,700	50,000	685,653	685,653	—
South Indian	7,412,944	— 202,614	72,500	60,000	7,342,830	7,342,830	—
Bezváda Extension	141,672	481	500	1,000	143,653	143,653	—
Dhond and Manmad	1,105,636	3,068	10,700	13,000	1,132,404	1,132,404	—
TOTAL	99,328,881	766,511	1,203,350	1,052,100	102,350,842	102,350,842	—
LINES UNDER CONSTRUCTION.							
East Indian—Jherria Extension	-	234,468	105,700	-	340,168	367,920	27,752
Godhra-Rutlam	290,904	633,349	428,000	132,000	1,484,253	1,483,722	—531
Mu Valley	1,081,045	447,688	289,140	322,800	2,140,673	* 2,373,137	232,464
Assam-Bengal, Northern Section	47,876	—47,876	—	—	—	—	—
Lucknow-RaeBareli-Benares	36,480	126,809	84,330	10,000	257,619	† 298,939	41,320
Bareilly-Rampur-Moradabad	18,626	251,822	386,550	138,600	795,598	‡ 795,376	—222
Sind-Pishin Petroleum Operations	12,972	1,409	100	-	14,481	14,481	—
Frontier Railway Reserve Material	391,888	30,060	13,690	1,200	436,838	436,838	—
Peshawar Railway Reserve	35,750	1,026	-	-	36,776	36,776	—
Mushkaf-Bolan	184,032	267,151	516,180	576,600	1,543,963	2,008,547	464,584
Mari-Attock	87,914	211,097	82,600	50,000	431,611	1,182,012	750,401
East Coast	1,620,485	1,233,618	996,800	760,000	4,610,903	5,048,075	437,172
Mayavaram-Mutupet	71,274	91,902	66,400	17,500	247,076	270,155	23,079
Guntakul-Hindupur	115,370	460,509	10,400	5,000	591,279	793,417	202,138
Palanpur-Deesa	196	11,237	9,800	3,000	24,233	40,083	15,850
Assam-Bengal (Land)	-	14,231	80,000	40,000	134,231	§ 111,268	—22,963
Hyderabad-Umarkot	120,861	42,181	8,200	6,000	177,242	187,129	9,887
TOTAL	4,115,673	4,010,681	3,077,890	2,062,700	13,266,944	15,447,875	2,204,647 —23,716
Carried forward	103,444,554	4,777,192	4,281,240	3,114,800	115,617,786	117,798,717	2,204,647 —23,716

* Estimate for Choungzon-Mogoung Section not yet sanctioned.
‡ Revised project estimate submitted for sanction.
† Sanctioned cost of Lucknow-RaeBareli Section only.
§ Revised estimate called for.

APPENDIX II.—*continued.*

TABLE VI.—ACTUAL CAPITAL EXPENDITURE on STATE RAILWAYS, &c.—*continued.*

RAILWAYS.	To end of 1891–92.	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	To end of 1894–95.	Sanctioned Outlay.	Balance remaining unspent.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	103,444,554	4,777,192	4,281,240	3,114,800	115,617,786	117,798,717	2,204,647 —23,716
LINES IN ABEYANCE OR TRANSFERRED TO COMPANIES.							
Ranaghat-Bhagwnagola	30,244	- -	- -	- -	30,244	30,244	—
Southern Mahratta	52,707	- -	- -	- -	*52,707	52,707	—
Bellary-Kistna	1,657,508	245	- -	- -	1,657,753	1,657,753	—
Bilaspur-Etawah	7,514	- -	- -	- -	7,514	7,514	—
Vizagapatam-Raipur	24,504	- -	- -	- -	24,504	24,504	—
TOTAL	1,772,477	245	- -	- -	1,772,722	1,772,722	—
Stores and Reserve	131,250	27,285	—63,240	359,600	454,895	454,895	—
Nagpur - Chhattisgarh Depreciation Account.	75,297	—25,567	—600	- -	49,130	49,130	—
	105,423,578	4,779,155	4,217,400	3,474,400	117,894,533	120,075,464	—
Deduct probable lapses	- -	- -	—112,900	- -	—112,900	—112,900	—
TOTAL	105,423,578	4,779,155	4,104,500	3,474,400	117,781,633	119,979,364	2,204,647 —23,716
Distributed as under :—							
Capital Expenditure on Public Works, not charged against Revenue :							
State Railways—Construction	62,386,309	3,455,199	2,947,700	3,450,000	72,239,208	—	—
Redemption of Liabilities	33,553,451	- -	- -	- -	33,553,451	—	—
Famine Relief and Insurance :							
Protective Railways	3,418,774	984,469	1,079,700	- -	5,482,943	—	—
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	6,065,044	339,487	77,100	24,400	6,506,031	—	—
TOTAL as above	105,423,578	4,779,155	4,104,500	3,474,400	117,781,633	119,979,364	2,204,647 —23,716

* Represents depreciation on works and stores allowed by Government on transfer to the Company.

APPENDIX II.—*continued.*

TABLE VII.—CAPITAL EXPENDITURE on IRRIGATION—MAJOR WORKS, in 1892-93, and ESTIMATED EXPENDITURE on such Works in 1893-94, 1894-95, and to the end of 1894-95, &c.

	Accounts, 1892-93.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.	Total Actual and Estimated Outlay to end of 1894-95.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
IRRIGATION WORKS. CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.						
Orissa Canals	36,322	35,300	24,000	2,556,288	3,145,490 (a)	589,202
Midnapore Canal:						
Old outlay	—	—	—	822,251	831,677	—
Outlay against Open Capital sanctions	—	900	—	4,520	5,632	1,112
Hidgellee Tidal Canal:						
Old outlay	—	—	—	179,549	177,269	—
Outlay against Supplementary Estimate	3,832	3,200	12,600	63,354	76,915	13,561
Sone Canals:						
Old outlay	—	—	—	2,535,663	2,788,870	—
Outlay against Open Capital sanctions	5,625	19,000	5,000	67,171	71,264	4,093
North Western Provinces and Oudh.						
Ganges Canal:						
Old outlay	—	—	—	2,685,061	2,923,592	—
Outlay against Open Capital sanctions	10,970	14,100	14,000	55,975	53,882	—
Lower Ganges Canal:						
Old outlay	—	—	—	3,099,851	3,273,832	—
Outlay against Open Capital sanctions	20,763	29,700	22,100	94,274	40,573	—
Cawnpore Extension	—	—	—	—	342,000	342,000
Agra Canal:						
Old outlay	—	—	—	849,147	871,752	—
Outlay against Open Capital sanctions	2,424	4,100	5,900	14,940	5,645	—
Eastern Jumna Canal:						
Old outlay	—	—	—	318,507	344,191	—
Outlay against Open Capital sanctions	2,913	1,800	2,000	13,215	6,337	—
Punjab.						
Western Jumna Canal:						
Old outlay	—	—	—	1,051,643	1,078,050	—
Outlay against Open Capital sanctions	11,746	19,000	22,400	68,652	60,125	—
Western Jumna Canal, Sirsa Branch (State outlay).	61,184	47,800	30,000	255,670	289,269	33,599
Bari Doab Canal:						
Old outlay	—	—	—	1,572,350	1,579,860	—
Outlay against Open Capital sanctions	25,186	51,900	19,000	106,265	118,469	12,204
Carried forward	180,965	226,800	157,000	16,414,346	—	—

(a) Includes Rx. 5,868 sanctioned for supplementary works.

APPENDIX II.—*continued.*

TABLE VII.—CAPITAL EXPENDITURE ON IRRIGATION, &c.—*continued.*

	Accounts, 1892–93.	Revised Estimate, 1893–94.	Budget Estimate, 1894–95.	Total Actual and Estimated Outlay to end of 1894–95.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
Brought forward	*Rx.* 180,965	*Rx.* 226,800	*Rx.* 157,000	*Rx.* 16,414,346	*Rx.* —	*Rx.* —
Punjab—continued.						
Sirhind Canal (State outlay):						
Old outlay	-	-	-	2,188,086	2,226,440	—
Outlay against Open Capital sanctions	15,609	22,600	5,500	102,564	176,064	73,500
Chenab Canal (including Extension)	152,556	220,500	183,000	1,461,507	2,568,418	1,106,911
Madras.						
Godavari Delta System:						
Old outlay	-	-	-	1,083,306	1,108,933	—
Outlay against Open Capital sanctions	165	600	800	9,196	10,997	1,801
Kistna Delta System	30,659	38,300	34,000	1,076,722	1,391,978	315,256
Sangam Anicut System	1,872	5,900	3,000	310,408	313,000	2,592
Periyar Project	131,355	129,300	76,000	713,513	542,500	—
Bombay.						
Desert Canal:						
Old outlay	-	-	-	122,089	123,479	—
Outlay against Open Capital sanctions	249	-	5,000	5,249	248	—
Begari Canal:						
Old outlay	-	-	-	162,561	162,561	—
Eastern Nara Works	18,054	36,700	90,000	666,336	609,029	—
Mutha Canals	4,220	12,600	8,000	632,813	621,421	—
Other projects	5,897	20,900	8,500	3,297,905	—	—
	541,601	714,200	570,800	28,246,601	—	—
Deduct,—Outlay incurred from ordinary Revenues	10,510	18,800	20,800	5,544,467	—	—
TOTAL	531,091	695,400	550,000	22,702,134	—	—
FAMINE RELIEF AND INSURANCE.						
PROTECTIVE IRRIGATION WORKS.						
North Western Provinces and Oudh.						
Betwa Canal:						
Old outlay	949	-	-	398,447	425,141	—
Outlay against Open Capital sanctions	-	1,400	1,100	2,500	1,143	—
Punjab.						
Swat River Canal:						
Old outlay	—179	-	-	348,410	354,581	—
Outlay against Open Capital sanctions	-	2,200	-	2,200	2,363	163
Madras.						
Rushikulya Project	49,558	40,000	30,000	367,031	394,000	26,969
Bombay.						
Nira Canal	10,384	10,800	13,700	532,562	573,465	40,903
Other projects	81	1,400	200	411,147	—	—
	60,793	55,800	45,000	2,062,297	—	—
Deduct,—Outlay incurred from ordinary Revenues	-	-	-	285,434	—	—
TOTAL	60,793	55,800	45,000	1,776,863	—	—
GRAND TOTAL	591,884	751,200	595,000	24,478,997	—	—

APPENDIX II.—*continued.*

TABLE VIII.—GROSS RECEIPTS, WORKING EXPENSES, and NET TRAFFIC RECEIPTS, of GUARANTEED and STATE RAILWAYS, for Five Years ending 1892–93, with REVISED ESTIMATES for 1893–94, and BUDGET ESTIMATES for 1894–95.

	ACCOUNTS.					Revised Estimate,	Budget Estimate,
	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.	1894–95.
GUARANTEED RAILWAYS.	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*
Open mileage at beginning of year	3,912	* † 3,241	3,243	‡ 2,588	2,588	2,587	2,587
Gross Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Madras	861,715	942,442	963,219	946,852	979,209	1,060,000	1,068,000
South Indian	551,270	582,050	468,015	—	—	—	—
Bombay, Baroda, and Central India	1,300,596	1,308,085	1,325,745	1,422,292	1,435,202	1,515,000	1,495,000
Great Indian Peninsula	4,208,148	3,701,990	3,996,034	4,477,276	3,887,524	3,930,000	4,010,000
Oudh and Rohilkhand	481,686	—	—	—	—	—	—
TOTAL	7,403,415	6,534,567	6,753,013	6,846,420	6,301,935	6,505,000	6,573,000
Working Expenses.							
Madras	498,676	536,576	497,965	548,941	526,892	540,000	550,000
South Indian	382,017	377,325	281,260	—	—	—	—
Bombay, Baroda, and Central India	559,640	559,210	537,342	599,948	579,392	547,500	562,500
Great Indian Peninsula	1,999,032	1,892,822	1,935,172	2,204,413	1,951,238	2,020,000	2,015,000
Oudh and Rohilkhand	313,242	—	—	—	—	—	—
TOTAL	3,752,607	3,365,933	3,251,739	3,353,302	3,057,522	3,107,500	3,127,500
Net Traffic Receipts.							
Madras	363,039	405,866	465,254	397,911	452,317	520,000	518,000
South Indian	169,253	204,725	186,755	—	—	—	—
Bombay, Baroda, and Central India	740,956	748,875	788,403	822,344	855,810	967,500	932,500
Great Indian Peninsula	2,209,116	1,809,168	2,060,862	2,272,863	1,936,286	1,910,000	1,995,000
Oudh and Rohilkhand	168,444	—	—	—	—	—	—
TOTAL	3,650,808	3,168,634	3,501,274	3,493,118	3,244,413	3,397,500	3,445,500
STATE RAILWAYS.	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*
Open mileage at beginning of year	8,979	§ 10,407	11,055	‖ 12,757	13,106	13,433	13,893
Gross Receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	4,471,119	4,474,030	4,428,495	4,957,632	4,888,869	5,120,300	5,030,300
Dildarnagar-Ghazipur	4,604						
Nalhati	10,459	10,444	10,008	9,235	—		
Patna-Gya	49,805	52,151	51,749	60,771	28,650		
Rajputana-Malwa	1,903,833	1,938,223	1,851,105	2,205,116	2,247,595	2,280,000	2,280,000
Sindia	37,080	7,108	—	—	—	—	—
Godhra-Rutlam	—	—	—	—	—	9,000	47,500
Bhopal	5,512	7,916	8,777	13,088	15,310	18,000	20,000
Palanpur Deesa	—	—	—	—	—	1,600	4,200
Warora Colliery	88,442	82,187	90,930	54,425	54,407	56,000	57,200
Wardha Coal				25,897	23,299	26,600	24,000
Bengal-Nagpur	163,517	213,157	319,391	637,317	603,259	650,000	680,000
Umaria Colliery	17,822	26,408	33,979	27,996	36,524	36,200	36,200
Burma	314,241	348,338	376,678	406,038	695,172	622,500	690,000
Tounghoo-Mandalay	31,901	161,449	193,310	210,027			
Mu Valley	—	—	—	13,614	23,154	27,500	30,000
Jorhat	5,964	6,046	6,198	6,402	6,641	7,000	7,200
Cherra-Companygunj	620	1,235	1,713	1,953	1,846	2,300	2,300
Eastern Bengal	1,070,589	1,145,727	1,220,112	1,146,384	1,182,955	1,260,000	1,220,000
Tirhoot	170,854	211,182	69,726	488,854	538,398	535,000	540,000
Bengal and North Western and Tirhoot	—	—	320,600				
Bengal Central	72,389	72,991	74,047	76,110	78,006	78,000	79,000
Oudh and Rohilkhand	174,788	784,746	734,471	879,286	845,934	885,000	900,000
Benares Branch	700						
Indian Midland	108,154	314,730	331,908	436,012	444,354	455,000	480,000
Bareilly-Pilibhit	9,350	10,985	9,954	1,991	—		
Lucknow-Sitapur-Seramau	25,428	31,888	33,729	—	23	76,000	77,500
Lucknow-Bareilly	—	—	7,356	56,314	69,469		
North Western	2,573,190	2,905,416	2,730,774	3,309,010	2,869,878	2,980,000	2,950,000
Amritsar-Pathankot	8,738	10,154	11,225	11,224			
South Indian	—	—	147,044				
Villupuram-Guntakal	—	—	1,995	725,984	797,602	770,000	820,000
Villupuram-Guntakal—Nellore Branch	23,566	25,454	24,260				
Mysore	89,014	101,156	122,768	134,356	151,225	161,000	170,000
Bezvada Extension	—	7,667	7,473	8,737	9,878	10,800	11,000
East Coast	—	—	—	—	—	70,000	115,000
Guntakul-Hindupur	—	—	—	—	—	26,000	26,000
Mayavaram-Mutupet	—	—	—	—	—	—	22,500
Dhond and Manmad ¶	25,545	24,943	26,313	30,858	32,834	34,500	36,000
Southern Mahratta	399,806	407,133	457,136	477,303	463,116	570,000	570,000
Hyderabad-Umarkot	—	—	—	—	6,409	13,000	14,000
TOTAL	11,827,120	13,387,864	13,703,224	16,411,934	15,814,807	16,775,300	16,939,900

* The Bellary Branch of the Madras Railway, 33 miles in length, having been transferred to the Southern Mahratta Railway, the mileage is shown under State Railways.

† The Oude and Rohilkhand Railway, 692 miles, was purchased by the State on 1st January 1889, and the mileage is shown under State Railways.

‡ The South Indian Railway, 654½ miles, was purchased by the State on the 1st January 1891, and the mileage is shown under State Railways.

§ Includes the length of the Oudh and Rohilkhand Railway.

‖ Includes the length of the South Indian and Bengal and North Western Railways.

¶ The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

APPENDIX II.—*continued.*

TABLE VIII.—RECEIPTS AND EXPENSES OF RAILWAYS, &c.—*continued.*

	ACCOUNTS.					Revised Estimate,	Budget Estimate,
	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.	1894–95.
STATE RAILWAYS—*continued.*							
Working Expenses.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	1,689,946	1,682,537	1,484,563	1,643,008	1,607,100		
Dildarnagar-Ghazipur	2,195					1,570,000	1,650,000
Nalhati	8,541	7,594	7,832	4,818	—		
Patna-Gya	23,786	25,395	23,739	25,983	12,303		
Rajputana-Malwa	970,424	1,020,867	926,066	1,087,385	1,018,701	1,090,000	1,065,000
Sindia	17,703	3,372	—	—	—	—	—
Godhra-Rutlam	-	-	-	-	-	3,700	19,500
Bhopal	4,977	8,458	10,434	8,228	9,670	12,000	12,000
Palanpur-Deesa	-	-	-	-	-	1,100	2,900
Warora Colliery				43,149	50,674	56,000	51,200
Wardha Coal	61,323	57,343	64,772	19,952	19,889	11,700	13,200
Bengal-Nagpur	127,058	147,176	234,881	303,037	309,681	317,500	340,000
Bilaspur-Etawah	-	-	-	-	1,321	—	—
Umaria Colliery	20,363	22,418	23,681	25,976	33,179	34,000	33,500
Burma	189,876	204,756	207,845	228,128	351,915	370,000	375,000
Tounghoo-Mandalay	32,545	120,702	108,278	110,167			
Mu Valley	-	-	-	12,039	54,010	55,000	55,000
Jorhat	5,707	6,231	5,797	6,090	5,495	5,700	6,000
Cherra-Companygunj	2,116	2,672	1,917	1,909	1,750	2,100	2,100
Eastern Bengal	490,105	510,317	542,205	626,279	561,629	535,000	550,000
Tirhoot	96,254	90,553	31,093	2,216	395,397	390,000	385,000
Bengal and North Western and Tirhoot	-	-	131,952	415,490			
Bengal Central	51,147	45,648	49,263	57,001	53,808	54,000	55,000
Oudh and Rohilkhand	54,558						
Benares Branch	80	343,935	350,043	381,473	368,691	390,000	410,000
Indian Midland	69,512	234,086	254,146	267,555	292,086	283,000	288,000
Bareilly-Pilibhit	6,592	7,300	7,893	—	—		
Lucknow-Sitapur-Seramau	18,153	21,266	23,529	—	—	44,000	44,000
Lucknow-Bareilly	-	-	4,428	33,108	42,737		
North Western	1,742,526	1,856,235	1,749,515	1,953,535	1,811,838	1,900,000	1,900,000
South Indian	-	-	70,577				
Villupuram-Guntakal	-	-	1,344	497,698	507,014	501,700	500,000
Villupuram-Guntakal—Nellore Branch	27,060	18,369	17,149				
Mysore	47,744	90,598	96,446	102,932	98,812	124,000	118,000
Bezváda Extension	-	6,083	5,837	5,828	7,038	7,100	7,200
East Coast	-	-	-	-	-	50,000	80,000
Guntakul-Hindupur	-	-	-	-	-	15,500	15,500
Mayavaram-Mutupet	-	-	-	-	-	-	15,200
Dhond and Manmad*	—	—	—	—	—	—	—
Southern Mahratta	298,965	330,529	336,715	350,996	323,709	425,500	397,500
Hyderabad-Umarkot	-	-	-	-	6,421	10,500	11,000
TOTAL	6,059,256	6,864,440	6,771,940	8,214,480	7,944,868	8,259,100	8,401,800
Net Traffic Receipts.							
East Indian	2,781,173	2,791,493	2,943,932	3,314,624	3,281,769		
Dildarnagar-Ghazipur	2,409					3,550,300	3,380,300
Nalhati	1,918	2,850	2,176	4,418	—		
Patna-Gya	26,109	26,756	28,010	34,788	16,347		
Rajputana-Malwa	933,409	917,356	925,039	1,117,231	1,228,894	1,190,000	1,215,000
Sindia	19,377	3,736	—	—	—	—	—
Godhra-Rutlam	-	-	-	-	-	5,300	28,000
Bhopal	535	— 542	— 1,657	4,861	5,640	6,000	8,000
Palanpur-Deesa	-	-	-	-	-	500	1,300
Warora Colliery				11,276	3,733	-	6,000
Wardha Coal	27,119	24,844	26,158	5,945	3,410	8,900	10,800
Bengal-Nagpur	36,459	70,981	84,510	334,280	293,578	332,500	340,000
Bilaspur-Etawah	-	-	-	-	— 1,321	—	—
Umaria Colliery	— 2,541	3,990	10,298	2,020	3,345	2,200	2,700
Burma	124,365	143,582	168,833	177,910	343,257	252,500	315,000
Tounghoo-Mandalay	— 644	40,747	85,032	99,861			
Mu Valley	-	-	-	1,575	— 30,856	— 27,500	— 25,000
Jorhat	257	— 185	401	311	1,146	1,300	1,200
Cherra-Companygunj	— 1,496	— 1,437	— 204	44	96	200	200
Eastern Bengal	580,484	635,410	677,907	520,104	621,326	725,000	670,000
Tirhoot	74,600	120,629	38,633	— 2,216			
Bengal and North Western and Tirhoot	-	-	188,648	73,364	143,001	145,000	155,000
Bengal Central	21,242	27,343	24,784	19,109	24,198	24,000	24,000
Oudh and Rohilkhand	120,230						
Benares Branch	620	440,811	384,428	497,813	477,243	495,000	490,000
Indian Midland	38,642	80,644	77,762	168,457	152,288	172,000	192,000
Bareilly-Pilibhit	2,758	3,685	2,061	1,991	—		
Lucknow-Sitapur-Seramau	7,275	10,622	10,200	-	23	32,000	33,500
Lucknow-Bareilly	-	-	2,928	23,206	26,732		
North Western	830,664	1,049,181	981,259	1,355,475	758,040	1,080,000	1,050,000
Amritsar-Pathankot	8,738	10,154	11,225	11,224			
South Indian	-	-	76,467	228,286			
Villupuram-Guntakal	-	-	651	—	290,588	268,300	320,000
Villupuram-Guntakal—Nellore Branch	— 3,494	7,085	7,111	—			
Mysore	11,270	10,558	26,322	31,423	52,413	37,600	52,000
Bezváda Extension	-	1,584	1,636	2,909	2,840	3,700	3,800
East Coast	-	-	-	-	-	20,000	35,000
Guntakal-Hindupur	-	-	-	-	-	10,500	10,500
Mayavaram-Mutupet	-	-	-	-	-	-	7,300
Dhond and Manmad*	25,545	24,943	26,313	30,858	32,834	34,500	36,000
Southern Mahratta	100,841	76,604	120,421	126,307	139,407	144,500	172,500
Hyderabad-Umarkot	-	-	-	-	— 12	2,500	3,000
TOTAL	5,767,864	6,523,424	6,931,284	8,197,454	7,869,939	8,516,200	8,538,100

* The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

APPENDIX II.—*continued.*

TABLE IX.—GROSS RECEIPTS, WORKING EXPENSES, and NET EARNINGS of IRRIGATION—MAJOR WORKS, for Five Years ending 1892–93, with REVISED ESTIMATE for 1893–94, and BUDGET ESTIMATE for 1894–95.

	ACTUALS.					Revised Estimate,	Budget Estimate,
	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.	1893–94.	1894–95.
DIRECT RECEIPTS:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Orissa Canals	24,351	30,422	34,501	37,100	49,766	34,000	34,000
Midnapore Canal	25,180	27,761	23,720	28,470	28,018	27,000	27,000
Hidgellee Tidal Canal	5,517	4,195	2,804	3,692	5,346	5,500	5,500
Sone Canals	84,389	89,750	73,648	91,009	105,637	83,500	83,500
Ganges Canal	213,014	199,141	248,974	261,685	248,145	250,100	240,500
Lower Ganges Canal	123,382	133,309	140,604	178,594	180,863	180,000	172,100
Agra Canal	46,622	56,566	61,390	60,100	54,280	49,100	47,100
Eastern Jumna Canal	71,154	63,514	83,255	81,294	77,536	96,000	90,500
Betwa Canal	7,313	7,585	7,455	10,229	8,547	7,200	7,200
Western Jumna Canal (including Sirsa Branch)	90,170	113,116	160,321	151,127	117,126	110,300	133,000
Chenab Canal	3,768	7,711	9,793	10,294	19,100	37,500	59,000
Bari Doab Canal	139,282	139,663	149,559	169,840	231,345	203,200	210,000
Sirhind Canal	113,233	133,917	168,523	201,595	243,032	108,300	143,000
Swat River Canal	22,753	24,941	25,048	20,369	28,922	26,000	26,000
Godavari Delta System	10,653	11,492	12,236	11,096	11,974	12,000	12,000
Kistna Delta System	4,669	4,502	5,047	4,831	5,299	5,000	5,000
Sangam Anicut System	142	91	127	74	91	100	100
Desert Canal	7,037	5,193	2,803	974	2,872	3,500	4,200
Begari Canal	5,097	4,404	2,836	1,435	2,961	2,900	3,200
Eastern Nara Works	1,681	1,753	2,206	2,044	2,025	2,100	2,100
Mutha Canals	21,640	20,625	21,881	24,756	22,520	24,900	24,400
Nira Canal	1,029	2,756	3,609	4,449	8,550	7,700	8,700
Other projects	39,776	50,177	44,343	49,680	56,775	57,700	53,500
TOTAL	1,061,802	1,132,584	1,284,683	1,404,737	1,510,730	1,333,600	1,391,600
PORTION OF LAND REVENUE DUE TO IRRIGATION:							
Ganges Canal	44,301	54,731	66,446	69,008	71,559	71,600	71,600
Lower Ganges Canal	20,959	20,959	20,959	20,959	20,959	21,000	21,000
Eastern Jumna Canal	22,153	22,153	23,292	24,614	24,980	24,900	24,900
Western Jumna Canal	5,275	4,737	2,368	—	—	—	—
Chenab Canal	—	—	—	112	1,752	2,200	2,200
Bari Doab Canal	40,469	42,467	44,046	24,988	11,897	17,900	17,900
Godavari Delta System	195,920	200,371	204,703	215,151	222,382	225,600	228,000
Kistna Delta System	142,362	150,618	167,461	173,970	174,845	194,200	213,200
Sangam Anicut System	8,541	12,000	12,946	814	16,159	22,500	24,100
Desert Canal	11,030	13,120	12,854	1,458	8,969	9,400	14,000
Begari Canal	25,223	22,498	18,922	22,255	30,540	30,400	30,100
Eastern Nara Works	34,586	42,908	38,890	37,197	41,323	44,100	48,200
Mutha Canals	*—562*	*—538*	*—595*	*—718*	*—524*	—	—
Nira Canal	*—44*	*—128*	*—171*	*—213*	*—419*	—	—
Other projects	120,828	103,870	96,875	83,594	97,884	128,200	173,300
TOTAL	671,041	689,766	708,996	673,189	722,306	792,000	868,500
TOTAL REVENUE:							
Orissa Canals	24,351	30,422	34,501	37,100	49,766	34,000	34,000
Midnapore Canal	25,180	27,761	23,720	28,470	28,018	27,000	27,000
Hidgellee Tidal Canal	5,517	4,195	2,804	3,692	5,346	5,500	5,500
Sone Canals	84,389	89,750	73,648	91,009	105,637	83,500	83,500
Ganges Canal	257,315	253,872	315,420	330,693	319,704	321,700	312,100
Lower Ganges Canal	144,341	154,268	161,563	199,553	201,822	201,000	193,100
Agra Canal	46,622	56,566	61,390	60,100	54,280	49,100	47,100
Eastern Jumna Canal	93,307	85,667	106,547	105,908	102,516	120,900	115,400
Betwa Canal	7,313	7,585	7,455	10,229	8,547	7,200	7,200
Western Jumna Canal (including Sirsa Branch)	95,445	117,853	162,689	151,127	117,126	110,300	133,000
Chenab Canal	3,768	7,711	9,793	10,406	20,852	39,700	61,200
Bari Doab Canal	179,701	182,130	193,605	194,828	243,242	221,100	227,900
Sirhind Canal	113,233	133,917	168,523	201,595	243,032	108,300	143,000
Swat River Canal	22,753	24,941	25,048	20,369	28,922	26,000	26,000
Godavari Delta System	206,573	211,863	216,939	226,247	234,356	237,600	240,000
Kistna Delta System	147,031	155,120	172,508	178,801	180,144	199,200	218,200
Sangam Anicut System	8,683	12,091	13,073	888	16,250	22,600	24,200
Desert Canal	18,067	18,313	15,657	2,432	11,841	12,900	18,200
Begari Canal	30,320	26,902	21,758	23,690	33,501	33,300	33,300
Eastern Nara Works	36,267	44,661	41,096	39,241	43,348	46,200	50,300
Mutha Canals	21,078	20,087	21,286	24,038	21,996	24,900	24,400
Nira Canal	985	2,628	3,438	4,236	8,131	7,700	8,700
Other projects	160,604	154,047	141,218	133,274	154,659	185,900	226,800
TOTAL	1,732,843	1,822,350	1,993,679	2,077,926	2,233,036	2,125,600	2,260,100

Appendix II.—*continued.*

Table IX.—Gross Receipts, Working Expenses and Net Earnings of Irrigation, &c.—*continued.*

	ACTUALS.					Revised Estimate,	Budget Estimate,
	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Working Expenses:							
Orissa Canals	38,717	43,170	43,946	39,609	47,551	47,300	47,000
Midnapore Canal	20,035	20,067	19,925	25,733	18,658	22,200	25,000
Hidgellee Tidal Canal	7,535	2,572	5,197	4,867	3,177	5,500	5,000
Sone Canals	75,522	69,747	66,059	65,208	70,148	67,500	70,000
Ganges Canal	91,931	95,789	104,495	104,938	105,922	105,000	105,900
Lower Ganges Canal	96,850	90,792	88,981	84,774	83,174	76,500	78,900
Agra Canal	24,113	25,975	23,225	23,839	24,591	24,400	22,200
Eastern Jumna Canal	25,467	24,718	29,804	28,439	30,127	31,800	30,200
Betwa Canal	10,444	10,721	10,534	9,795	10,138	10,000	10,000
Western Jumna Canal (including Sirsa Branch)	47,536	47,917	56,050	48,207	49,092	61,000	54,500
Chenab Canal	7,835	9,823	8,951	10,724	25,327	29,900	35,000
Bari Doab Canal	56,561	56,970	56,593	72,424	67,691	53,000	52,500
Sirhind Canal	53,647	60,404	58,600	54,948	65,485	57,900	60,000
Swat River Canal	8,745	9,221	10,247	9,579	9,388	8,500	8,500
Godavari Delta System	52,221	46,792	56,050	51,569	54,694	49,500	49,800
Kistna Delta System	32,299	36,552	38,576	42,038	42,535	44,700	41,800
Sangam Anicut System	4,170	4,830	5,213	3,569	4,434	4,100	4,100
Desert Canal	2,718	3,690	3,715	11,152	9,422	7,100	3,000
Begari Canal	6,452	7,583	6,052	6,314	3,715	5,200	6,400
Eastern Nara Works	8,393	8,266	9,375	8,277	10,194	9,000	6,400
Mutha Canals	6,246	7,712	7,085	7,333	7,977	6,600	6,300
Nira Canal	1,716	2,466	2,734	3,882	5,175	5,200	5,200
Other projects	42,523	41,781	47,006	44,227	45,336	39,800	41,500
Total	721,676	727,558	758,413	761,445	793,951	771,700	769,200
Net Revenue:							
Orissa Canals	*—14,366*	*—12,748*	*—9,445*	*—2,509*	2,215	*—13,300*	*—13,000*
Midnapore Canal	5,145	7,694	3,795	2,737	9,360	4,800	2,000
Hidgellee Tidal Canal	*—2,018*	1,623	*—2,393*	*—1,175*	2,169	- -	500
Sone Canals	8,867	20,003	7,589	25,801	35,489	16,000	13,500
Ganges Canal	165,384	158,083	210,925	225,755	213,782	216,700	206,200
Lower Ganges Canal	47,491	63,476	72,582	114,779	118,648	124,500	114,200
Agra Canal	22,509	30,591	38,165	36,261	29,689	24,700	24,900
Eastern Jumna Canal	67,840	60,949	76,743	77,469	72,389	89,100	85,200
Betwa Canal	*—3,131*	*—3,136*	*—3,079*	434	*—1,591*	*—2,800*	*—2,800*
Western Jumna Canal (including Sirsa Branch)	47,909	69,936	106,639	102,920	68,034	49,300	78,500
Chenab Canal	*—4,067*	*—2,112*	842	*—318*	*—4,475*	9,800	26,200
Bari Doab Canal	123,140	125,160	137,012	122,404	175,551	168,100	175,400
Sirhind Canal	59,586	73,513	109,923	146,647	177,547	50,400	83,000
Swat River Canal	14,008	15,720	14,801	10,790	19,534	17,500	17,500
Godavari Delta System	154,352	165,071	160,889	174,678	179,662	188,100	190,200
Kistna Delta System	114,732	118,568	133,932	136,763	137,609	154,500	176,400
Sangam Anicut System	4,513	7,261	7,860	*—2,681*	11,816	18,500	20,100
Desert Canal	15,349	14,623	11,942	*—8,720*	2,419	5,800	15,200
Begari Canal	23,868	19,319	15,706	17,376	29,786	28,100	26,900
Eastern Nara Works	27,874	36,395	31,721	30,964	33,154	37,200	43,900
Mutha Canals	14,832	12,375	14,201	16,705	14,019	18,300	18,100
Nira Canal	*—731*	162	704	354	2,956	2,500	3,500
Other projects	118,081	112,266	94,212	89,047	109,323	146,100	185,300
Total	1,011,167	1,094,792	1,235,266	1,316,481	1,439,085	1,353,900	1,490,900

APPENDIX II.—*continued.*

CAPITAL ACCOUNT OF GUARANTEED AND SUBSIDISED RAILWAYS.

TABLE X.—ABSTRACT of BUDGET ESTIMATES of CAPITAL TRANSACTIONS of GUARANTEED and SUBSIDISED RAILWAYS, 1893-94 and 1894-95.

RAILWAYS.	AMOUNT IN RUPEES.			AMOUNT OF EXCHANGE.			AMOUNT IN POUNDS STERLING.		
	1893-94.		Budget, 1894-95.	1893-94.		Budget, 1894-95.	1893-94.		Budget, 1894-95.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
GUARANTEED RAILWAYS.									
RECEIPTS.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	£.	£.	£.
Madras	23,50,000	21,00,000	22,00,000	1,96,000	1,75,000	1,83,000	215,400	192,500	201,700
Bombay, Baroda, and Central India	27,50,000	25,25,000	28,75,000	2,29,000	2,10,000	2,40,000	252,100	231,500	263,500
Great Indian Peninsula	71,50,000	70,50,000	71,50,000	5,96,000	5,88,000	5,96,000	655,400	646,200	655,400
TOTAL	1,22,50,000	1,16,75,000	1,22,25,000	10,21,000	9,73,000	10,19,000	1,122,900	1,070,200	1,120,600
ADVANCES.									
Madras	19,00,000	17,25,000	19,00,000	1,58,000	1,43,000	1,58,000	174,200	158,200	174,200
Bombay, Baroda, and Central India	16,00,000	17,25,000	20,50,000	1,33,000	1,43,000	1,71,000	146,700	158,200	187,900
Great Indian Peninsula	41,60,000	41,50,000	45,00,000	3,47,000	3,46,000	3,75,000	381,300	380,400	412,500
TOTAL	76,60,000	76,00,000	84,50,000	6,38,000	6,32,000	7,04,000	702,200	696,800	774,600
NET RECEIPTS.									
Madras	4,50,000	3,75,000	3,00,000	38,000	32,000	25,000	41,200	34,300	27,500
Bombay, Baroda, and Central India	11,50,000	8,00,000	8,25,000	96,000	67,000	69,000	105,400	73,300	75,600
Great Indian Peninsula	29,90,000	29,00,000	26,50,000	2,49,000	2,42,000	2,21,000	274,100	265,800	242,900
TOTAL	45,90,000	40,75,000	37,75,000	3,83,000	3,41,000	3,15,000	420,700	373,400	346,000
SUBSIDISED RAILWAYS.									
RECEIPTS.									
Capital received in India:									
Nilgiri Railway	10,00,000	7,00,000	6,25,000	- -	- -	- -	100,000	70,000	62,500
Lucknow-Bareilly	—	—	—	—	—	—	—	—	—
Gain on Remittances to India:									
Southern Mahratta	- -	- -	- -	3,24,000	1,00,000	3,05,000	—32,400	—10,000	—30,500
Mysore	—	—	—	—	—	—	—	—	—
Assam-Bengal	- -	- -	- -	3,60,000	1,70,000	4,55,000	—36,000	—17,000	—45,500
Indian Midland	- -	- -	- -	2,33,000	1,66,000	3,44,000	—23,300	—16,600	—34,400
Bengal Central	- -	- -	- -	3,000	3,000	5,000	—300	—300	—500
Bengal-Nagpur	- -	- -	- -	1,61,000	98,000	1,05,000	—16,100	—9,800	—10,500
Lucknow-Bareilly	—	—	—	—	—	—	—	—	—
TOTAL	10,00,000	7,00,000	6,25,000	10,81,000	5,37,000	12,14,000	—8,100	16,300	—58,900
WITHDRAWALS.									
Southern Mahratta	—4,79,000	—1,35,000	—1,00,000	—80,000	—22,000	—17,000	—39,900	—11,300	—8,300
Mysore	6,79,000	1,15,000	2,40,000	1,72,000	29,000	60,000	50,700	8,600	18,000
Assam-Bengal	74,50,000	58,38,000	37,47,000	23,18,000	17,84,000	11,45,000	513,200	405,400	260,200
Indian Midland	6,23,000	—12,000	4,78,000	1,25,000	—2,000	96,000	49,800	—1,000	38,200
Bengal Central	1,24,000	20,000	29,000	35,000	5,000	7,000	8,900	1,500	2,200
Bengal-Nagpur	13,55,000	7,13,000	84,000	3,13,000	1,64,000	19,000	104,200	54,900	6,500
Lucknow-Bareilly	1,81,000	2,31,000	1,23,000	68,000	87,000	46,000	11,300	14,400	7,700
Nilgiri	10,00,000	7,00,000	6,51,000	- -	- -	- -	100,000	70,000	65,100
TOTAL	1,09,33,000	74,70,000	52,52,000	29,51,000	20,45,000	13,56,000	798,200	542,500	389,600
Net Withdrawals	99,33,000	67,70,000	46,27,000	18,70,000	15,08,000	1,42,000	806,300	526,200	448,500
GUARANTEED AND SUBSIDISED RAILWAYS.									
Net Withdrawals	53,43,000	26,95,000	8,52,000	14,87,000	11,67,000	—1,73,000	385,600	152,800	102,500

ABSTRACT of the Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations under the provisions of the Indian Councils Acts, 1861 and 1892 (24 & 25 Vict., c. 67, and 55 & 56 Vict. c. 14).

The Council met at Government House on Tuesday, the 27th March 1894.

PRESENT:

His Excellency the Viceroy and Governor General of India, P.C., LL.D., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant Governor of Bengal, K.C.S.I.
The Honourable Sir A. E. Miller, KT., Q.C.
The Honourable Lieutenant General H. Brackenbury, C.B., R.A.
The Honourable J. Westland, C.S.I.
The Honourable Sir A. P. MacDonnell, K.C.S.I.
The Honourable Dr. Rashbehary Ghose.
The Honourable Sir G. H. P. Evans, K.C.I.E.
The Honourable Fazulbhai Vishram.
The Honourable C. C. Stevens.
The Honourable Sir Luchmessur Singh, K.C.I.E., Mahárájá Bahadur Durbhanga.
The Honourable Gangadhar Rao Madhav Chitnavis.
The Honourable H. F. Clogstoun, C.S.I.
The Honourable W. Lee-Warner, C.S.I.
The Honourable P. Playfair.
The Honourable Mahárájá Partáb Narayan Singh of Ajudhiá.

Discussion of the Financial Statement for 1894–95.

The Honourable Mr. *Playfair* said :—"My Lord, I feel compelled to express regret that the Government of India has not been able to afford to the members of Your Excellency's Council a longer time to consider the very voluminous statements of financial affairs presented to the Council on the 22nd instant by the honourable member in charge of the finances. Owing to the intervention of Eastertide there has been practically only one day of business between then and now, in which interval it has been impossible to obtain the deliberate opinion of the mercantile community upon the Budget.

"My Lord, at the present time no one can take into consideration an Indian Budget without dealing with questions relating to the army. The Honourable the Finance Member gives the satisfactory assurance that the measures for the defence of the country have been nearly completed, but he does not enlarge upon the remarks on the army made in paragraph 21 of his statement presented to this Council on the 10th instant. There are many who would have been glad if he had met with some degree of fulness the arguments raised in certain quarters for the reduction of military expenditure. I am not, my Lord, inclined to treat the army as a financial reserve, and I hold that the security for peace within, as well as without, our borders must be the first consideration of the State. Having before me the Honourable Mr. Westland's observations, I shall await with much interest the remarks of my honourable friend the Military Member of Your Excellency's Council on this important subject.

"The accounts of the past year increase the apprehension that income from opium is a diminishing factor in the revenues of India. Unusual influences appear to have been at work during the year. A small crop and restricted sales have been associated with low prices, which is contrary to previous experience. It would be interesting to know how far the honourable member in charge of the finances attributes this result to the operations of the Currency Act of June last, to which a slight allusion has been made in paragraph 135 of his statement, and how far his low estimate of the value of the crop of the current year is based upon the anticipated effects of that Act. It would be

further of interest to know whether the successive failure of crops is attributable to climatic influences, or whether there are grounds for the apprehension that the price now paid to the cultivators of Rs. 5 per seer for opium of standard consistency has become unattractive in being too low.

"The public in India have been waiting with keen expectation for a further expression of the views of the Government of India on the currency question, and especially the effects, financial and economic, of the working of the currency measure introduced on 26th June last; but here again the honourable member in charge of the finances is reticent. Even more immediate in its bearing upon the present financial statement would have been an exposition of the grounds on which in paragraph 133, in the face of market rates which are apparently being still dragged down by the continuing depreciation in the value of silver, he has assumed 1*s.* 2*d.* as the rate of exchange for the Budget of 1894-95.

"A year ago the Finance Member of Your Excellency's Council claimed to be excused for budgeting for a deficit, pending the receipt by Government of the report of the committee headed by the Lord Chancellor of England upon the financial situation. The tone of his remarks indicated that it was not a desirable conclusion to budget for a deficiency. In the estimates for the ensuing year the figures that have now been placed before the Council result in a deficiency of Rx. 302,000, which is arrived at, after additional import duties have been taken into account, by the absorption of the famine railway expenditure, and after provincial governments have been called upon to surrender a portion of their balances. The prospective deficit of 1894–95 follows upon an estimated deficiency of Rx. 1,793,000 in the accounts of 1893–94. This review of the situation is certainly not exhilarating, but I am relieved to find that, in addition to the elastic character of the revenues of India, which it is again a pleasure in connection with this Budget to observe, a closer examination of the expenditure to a certain extent shows that the position of the accounts of the Empire is not so bad as it may on the surface appear to be. Revised estimates for 1893–94 show a deficit of Rx. 1,793,000, being worse than the Budget by Rx. 198,000. I find, however, that the whole of the home payments during the year have been converted, as customary, into Rx. at the actual exchange rate realised upon the remittances of the year, namely, 1*s.* 2·6*d.*, resulting in a total charge of Rx. 10,243,100 in the expenditure and revenue account, while the Secretary of State's drawings have not amounted to the sterling payments, but have fallen short of the estimate of last March by £9,300,000, and therefore the total charge of Rx. 10,243,100 has not been actual expenditure. In other words, the true loss by exchange during the year has been Rx. 5,027,500 on revenue and Rx. 512,500 on capital account, making a total of Rx. 5,540,000, and not Rx. 10,634,800 as stated in these accounts. The balance appears to be adjusted under the heading 'Exchange on Remittance Account' as a sub-head under 'Deposits and Advances,' page 62 of the statement, by the credit entry Rx. 5,094,800. With due submission I think this involves an error in book-keeping. All subordinate headings which properly come under 'Deposit and Advances' close to balance, but exchange is a sub-heading which closes to profit and loss; therefore the adjusting credit entry of Rx. 5,049,800 should be removed from 'Deposits and Advances' and be pushed up to the profit and loss, *i.e.*, into the income and expenditure portion, of the account. On this being done, it appears to me that the amount of Rx. 5,094,800 would either be deducted from the expenditure or be added to the revenue. The result then would be a visible surplus for the year 1893–94 of Rx. 3,301,800 instead of a deficit, as set forth, of Rx. 1,793,000. There is, therefore, a surplus and not a deficit on the revised estimates of 1893-94. In the same manner, if the adjusting credit entry Rx. 413,400 under the sub-heading 'Exchange on Remittance Account' of the Budget Estimate of 1894-95 be transferred to its proper place in the Income and Expenditure Account, the result will be a surplus of Rx. 111,400 instead of a deficit as shown of Rx. 302,000. I would submit, therefore, that I am justified in the remark that the accounts are not so bad as they at first sight appear. It would afford relief to commerce were the Secretary of State to definitely decide how his arrears are finally to be dealt with. At present they hang over the country like the sword of Damocles.

"I fully

"I fully recognise the readiness, and the soundness of the principle, with which the Government of India has addressed itself to the requirements of the future to meet the probable deficiency in the accounts of 1894-95, if Home payments have to be met in full at the present, or even a lower, rate of exchange. And I think it is necessary, as well as very desirable, that the Government should have reviewed the Imperial and provincial expenditure, with the object of endeavouring, where possible, to counteract extravagance or stop unnecessary outlay. But, when the method of supplementing revenues results in an intrusion upon reserve funds and upon resources upheld for the development and protection of the country, and curtails the scanty means at the disposal of provincial governments, I think such means of balancing income and expenditure must be approached with very grave and serious anxiety.

"To meet the financial obligations of the ensuing year, it is proposed to absorb Rx. 1,076,200 of the Famine Grant, to take from the local governments Rx. 405,000, and to obtain from new import duties Rx. 1,140,000, making a total of Rx. 2,621,200. With regard to the absorption of the Famine Grant, I understand the original idea in connection with this compelled surplus was that the Government of India should have always a margin of revenue to be instantly applied to the relief of famine as it arose; but, if this margin were not so applied during any one year, it was not to be brought into general revenues, as it might then be used to the reduction of taxation, but was to be spent in taking precautions against famine by the construction of preventive and protective works, and latterly, in addition, to the meeting of interest payments on the capital of certain railways declared by the Secretary of State to be protective in their character. In the Minute issued on 12th March 1878, by a predecessor of your Excellency, Lord Lytton, he stated that the sole justification for the increased taxation placed upon the people of India for the purpose of insuring the Empire against the calamities of future famine, was the pledge that a sum of not less than a million and-a-half sterling shall be annually applied to it, and his Lordship explained that an additional revenue raised by the new taxes was required not for the luxuries but for the necessities of the State, not for general purposes, but for the construction of a particular class of public works, and that a pledge had been given by the Government of India not to spend one rupee of the special resources thus created upon works of a different character. And, finally, Lord Lytton remarked—I use his own words—'to carry out adequately the engagement, thus publicly contracted, immediate, consistent, and persistent adherence to certain lines of conduct on the part of the Central Government is absolutely necessary.'

"My Lord, I do not know that the public revenue can be applied to a better purpose than to that of saving the lives of those who pay it. The assurances of Lord Lytton, speaking with all the great authority of the Viceroy, were received by the whole country as a satisfactory and just settlement of that controversy as to the application of the Famine Insurance Fund, which it was felt on all hands had placed the Government in an invidious and undesirable position towards the people of India. Confirmed by your Excellency's distinguished predecessor, Lord Lansdowne, successive budgets have shown that the Government has acted up to Lord Lytton's pledges.

"Unless, therefore, the Government of India is now prepared to say—and I presume it is not—that an adequate net-work of subsidiary railways has been completed throughout the Empire, and that the precautions initiated for the protection of the people from the financial, as well as from the material, consequences of famine have been completed, the proposal now made to trespass upon this Famine Fund for purposes other than that for which it was created appears to me to be a regrettable deviation from a policy that was wisely adopted and carried out by the Government of India.

"Had the Government of India no alternative, there might be no option but to make use of this reserve fund. But, if there is at hand another and more appropriate method of meeting the requirements of the revenue by an equitable and convenient system of taxation to which the community at large would not object, it appears to me that in the interests of the State resort should be had thereto.

"If the absorption of the Famine Fund and the contribution of Rx. 405,000 required from the local Governments means a reduction in expenditure of the Public Works Department, I presume it must imply not only the postponement

of the construction of railways, roads and canals, but also the throwing out of employment of a large body of servants and labourers, and the imposition of enforced idleness upon the department, which must be prejudicial alike to the department and to the best interests of the State. The gravamen is not even confined to this view of the matter. This requisition of Rx. 405,000 follows upon the retrenchment effected two years ago, when the renewal of provincial contracts brought back to the Government of India the annual sum of Rx. 466,300 from Provincial Funds, a measure made necessary by the financial pressure which was deplored by the Supreme Government as contracting the resources of the local Governments by an equal amount, curtailing expenditure on the improvement of the internal administration of the several Provinces in India, and restricting the progress of useful provincial expenditure. Adding to these sums the estimated cost of exchange compensation payable by provincial Governments, amounting to Rx. 232,100 for 1893–94 and to Rx. 400,400 for 1894–95, we have a cash demand upon the provincial Governments within three years of no less a sum than Rx. 2,436,400. Of this amount the finances of 1894-95 are called upon to contribute Rx. 1,271,700. Such a sum cannot be withdrawn without injustice to the local Governments, compelling them to arrest useful and necessary works, and probably crippling their advances to agriculturists. I feel justified in adding that such a policy partakes rather of parsimony than economy, and diminishes the available resources of the people, so that the result may restrict the commercial transactions between India and England far more seriously than that erroneously feared as a possible result of the imposition of cotton duties. If Government determines to pursue this policy, the only hope I can express in the interests of these Provinces is that, following the example set after the termination of hostilities with Afghanistan, the sums now taken from the local Governments will be restored to them when the finances admit.

"My Lord, stagnation is already upon the country. During the past year sanction has been given to the construction of only 136¾ miles of additional railways, which can be characterised as nothing short of starvation allowance to the wants of this great Empire. This year, it is to be presumed, no additions will be sanctioned, and apparently no railway surveys of importance are contemplated. Nothing will be done but that which the Government cannot refrain from doing. Among the important decreases of expenditure set forth under paragraph 122 of the Financial Statement are included 'Construction of Protective Railways Rx. 1,054,300, Construction of Railways Rx. 50,700, Civil Works Rx. 408,600, making a total of Rx. 1,513,600, and implying a direct and most forcible restriction upon the trading and protective development of the country.' On the other hand, I find there are some among the mercantile community who, looking at the closing cash balance in India of Rx. 21,684,256 in the Budget for 1894–95, advance the suggestion that from this cash balance the Government has the means to enlarge the expenditure not charged to Revenue for the construction of additional lines of railway by a sum of about Rx. 5,000,000. This indicated surplus represents part of the Secretary of State's borrowings, and therefore capital, and, unless employed for the benefit of the country, must lie idle, while incurring interest payable at home. It has been more than once admitted that with the growth of their railway enterprises the Government of India is becoming more and more deeply concerned in the development and progress of Indian trade. To keep pace with the development of trade and the course of commerce throughout the world, and to admit of rivalry with the great producing countries in the far West, the Government of India should study to keep India in such a position as will enable her to compete successfully. As a contrast to India, we may look to the activity of the United States of America, where the length of railways amounts to 170,000 miles, compared with the 18,000 miles in India, and where progress has been made at a rate, not of 136¾ miles a year, but of 5,200 miles per annum during the past five years. The better equipment of rolling stock on these Western lines also permits of the transport of a much larger proportionate quantity of goods or produce, per mile of railroad, than it is possible for our well-managed but scantily equipped railways in India to undertake—I refer here to goods trucks and locomotives, and not to passenger cars, a comparison of coaching returns being in favour of the Indian railways. As the Western countries are competitors with India in the transport of produce to England, and as there is

an

an increasing demand for cheaper carriage throughout the world, India may be left standing if she does not determine to move with the times, of which movement, however, the present Budget gives but faint hopes. Within our own border, and with a population growing at the rate of three millions per annum, there is an increased struggle for existence, as well as a struggle with other countries for trade; and not only does this give cause for serious consideration in the event of failure of crops, but is a reason why the attention of the Government should be devoted to the further development of the resources of the country, the means of promoting that development being under their control. Considering such circumstances I cannot but deplore the fact that the Government should have resolved for any reason whatsoever to divert the money, in itself not too large an amount, set apart for the construction of railroads to protect the people from the consequences of famine, and by so doing to arrest a series of measures recognised by the people to be indispensable to their welfare. This decision, my Lord, is further to be regretted, when the Government have at hand, as I think they have, and as I endeavoured in this Council on the 10th of this month to place within their power, a measure for strengthening the finances of the country by imposing that duty upon imported cotton goods which, in itself, according to the declaration made by the Honourable Finance Member, would almost provide the sum of money the Government now proposes to take from the Famine Insurance Fund and from the local Governments. Successive Financial Members of your Excellency's Council have most willingly borne testimony to the elastic and progressive character of the internal finances of India, and the Honourable Mr. Westland has repeated his appreciation of India's capabilities, but, as this desirable result has been attained by a liberal and progressive treatment of the country, it cannot be expected to continue when that policy is reversed, as it has been in the present Budget. The outlook of the future is, on this account, depressing."

The Honourable *Gangadhar Rao Mahdav Chitnavis* said:—"My Lord, it seems specially unfortunate that, on the occasion of a new and sympathetic Viceroy, we should have to encounter a position of financial difficulty which must render almost impossible such measures of administration as he would doubtless wish to promote during his term of office.

"The difficult position of the Honourable Finance Minister also cannot but evoke sympathy from all parts of the country. He is like a man who has to swim with his hands and feet tied. With freedom of action, there would be not only the hope but the possibility of success. He is not permitted to adopt the measures which in the opinion of those most competent to judge are necessary in the circumstances, though not perhaps from abstract theory. The finances should be placed in a solvent state, and the administration freed from the embarrassment which is a bar to the successful government of the country. But we are face to face with difficulties which must be met, and the question is whether the means proposed by the Finance Minister are such as to best meet the requirements of the position, or commend themselves to the public on whom the burden of taxation falls. The means proposed are, however, not in the opinion of some sufficient to establish the desired equilibrium between income and expenditure, and are confessedly only of the order of expediency imperfectly indicated, under the plea of the year being a 'transition period.'

"The measures adopted to meet the requirements of the position are of two kinds: one is the diversion of a fund that should not be diverted according to promises made by successive rulers; and the other is the refusal to adopt available and legitimate means to replenish the exchequer, not by questionable temporary expedients, but by imposts of a permanent character not objectionable on any ground as regards the people of this country. One of the measures adopted to meet the financial situation is the resumption of the Famine Fund. This proposal has evoked, I respectfully submit, strong feeling throughout the country, because, besides weakening the assurance against famine, it is a direct violation of promises on the part of the Government, which even the exigencies of the Government at the present time must in the eyes of many fail to justify.

"The object of that fund and the pledged word of the Government have invested it with a sacredness which should save it from violation for a 'period of transition,' inasmuch as even this so-called temporary policy of one year may

become the precedent of permanent alienation. The Famine Fund was instituted in 1877, and, to make assurance doubly sure, the Viceroy and the Finance Minister of the period were at pains to meet the objection that such a fund might be diverted as is now proposed.

"Lord Lytton, the Viceroy, is said to have used the following language in connection with this fund :—

> 'We have explained to the people of this country that the additional revenue raised by new taxes is required not for the luxuries but for the necessities of the State, not for general purposes, but for the construction of a particular class of public works, *and we have pledged ourselves not to spend one rupee of the special resources thus created upon works of a different character.*'

(The italics are mine.)

"Lord Lytton, the Viceroy, further declared that it was a calumny for any one to even insinuate that the fund would ever be used for any other purpose than the one declared. How in the face of these pledges, and the moral obligation which they impose on the Government, the fund can be alienated as proposed, it is impossible for many who have studied the matter to conceive.

"The second resource of the Honourable the Finance Minister is the call upon the Provincial Governments for increased contributions. This, the Honourable Member says, is to force upon them severe economies and appropriate the results to Imperial account. This is a mild way of representing the Imperial method of crippling the local administrations, while it is by no means clear that the possible scope of economy in Imperial expenditure has been realised. On the contrary, there is a widespread belief that there are many items of expenditure unwarrantably high and increased charge rather than reduction intimated (as, for example, in printing and stationery, &c., which charges are said to have grown to an extravagant extent and ought to be reduced). It may seem an easy thing to squeeze the local Governments, but such a course simply means the weakening of the administration in matters that come more directly in contact with the people, and would be more felt by them than the action of the Imperial Government. And it may drive the local administrations either to the imposition of fresh burdens or to neglect of duties and postponement of the performance of other improvements which it is their province to discharge.

"It is the local governments who are primarily responsible for the good administration of their respective Provinces, and, when they find that the Imperial Government must not only have to be supplied annually with a large fixed allotment, but also that, to use the Honourable the Finance Member's words, 'all the fruits of careful administration must be surrendered to fill the yawning gulf of our sterling payments,' when I say the local governments find themselves in such an unenviable position, the only alternative left to them is to exhaust the taxable resources of the people immediately under their charge.

"It was, as the Finance Minister says, only two years ago that the present contracts were entered into with the local Governments, and no measure of apology would, in the opinion of many, justify a revision of those contracts so soon again. Such a revision means—I use the words of the Finance Minister again—the stoppage of all administrative improvements. Education is already starved, at least in my Province, and who knows that further curtailments of educational grants in the country will not be the order of the day? Prison reforms, so long begun as in the year 1838, will still have to be postponed till a future date. The police is already undermanned, and in some instances even underpaid, I mean, of course, the lower ranks of it; and any attempts to cut down the number or pay of the constabulary is likely to lead to loss of protection of the people and introduce still greater corruptions in the service. I do not know whether it will be possible to cut down the grants to the medical department. Roads and communications require to be looked after and require further developments, and I do not quite see which of the various branches under their control the local Governments mean to starve. If the local Governments are to be thus denuded of their resources, the effect

can

can only be disheartening, even though apparently submitted to with loyal compliance.

"In a Province where settlements are in progress the people have rightly or wrongly to fear a good deal under the force of such a policy. They always entertain the idea that attempts will be made to increase their burdens and thus increase the resources of the State, to enable the local governments to furnish their full quota. Their apprehensions may be wrong and ill-founded, but I have ventured to state what the feeling is likely to be under the circumstances. The position of the executive officers who have to work out these settlements and take the whole blame on their heads is a most unenviable one.

"The third resource of the Finance Minister for meeting the deficit is the re-imposition of import duties. This is a legitimate source of revenue, and is adopted by most countries. I do not propose to enter at length into the subject of the exemption of cotton fabrics, as that has been fully discussed, with the concensus of opinion of all impartial authorities that such exemption is altogether without justification; and, after the intimation of the Secretary of State as to the possibility of reconsideration, I shall, in common with the majority of my fellow subjects, regret if further consideration be not given and the exemption removed. Such a course would meet the exigencies of the present financial position, and, with other measures that are deemed practicable, might obviate the assumed necessity of alienating the Famine Fund, and even afford relief in other respects.

"The public are by no means assured that economy in the Imperial expenditure has been carried as far as it might be without the least detriment to the efficiency of the service. It is even thought possible, though it is in my opinion a mistake, that increased efficiency might be obtained at less cost. The Famine Fund might be used for its legitimate purposes, with every advantage to the country from its expenditure, without using it as a makeshift for a 'period of transition,' while there is no prospect of a like sum being yearly available, as there would be in the income from import duties.

"Another matter in which there seems considerable room for retrenchment is the home charges. Though a large portion of these may not admit of reduction, as the interest on loans, pensions, and fixed charges, there is a considerable percentage of expenditure for stores which might be supplied either locally or on commercial terms much more advantageously than through departmental agency. And there are certain charges made exclusively against India which might more equitably be paid or at least shared by England; nor is it altogether equitable that the charges for frontier wars should be met so largely from the Indian treasury.

"Again, the question occurs to many as to whether it is clear that the financial policy of the Government of India has been conducted on economic principles. There have been references to the 'unprecedented treasury balance of over twenty-six crores of rupees.' The loan of three millions issued last year has simply had the effect of swelling the balance, with a loss by discount on issue of Rx. 133,000 and the interest that had accrued on the loan since its issue. This is a considerable item to pay for holding money unfructuous in the treasury, and it is only poor compensation to be told that 'the three and a-half per cents. are now above par.' The only advantage of the loan seems to have been to show that the credit of the Government of India has not yet collapsed. In this respect, too, something might be said of the needless and unjustifiable purchase of large quantities of silver imported for speculative competition with the bills of the Secretary of State; and also respecting the tardy imposition of the inadequate duty which is now imposed. The obvious object of these importations was to compete as a means of remittance against Council bills, and the effect has been to seriously lower the rate of exchange and to necessitate the increase of taxation, unless use can be made of some portion of the treasury balance to obviate the necessity. Now, why should not some of the needlessly large treasury balance be utilised, instead of appropriating the Famine Fund? Of course, it is needful to hold a sufficient treasury reserve to ensure the convertibility of the paper currency. But it has been asserted again and again that about a third of the present enormous balances would suffice for that purpose; and, even admitting that there must be money kept to meet the drawings of the Secretary of State, there appears ample margin

for that, if not also to afford some relief from taxation, instead of seeking means of increasing it. The public would be grateful for a modification of the income tax, especially in the lower scale of its incidence, which is always the means of oppression which the poor are least able to resist or escape. Of course, after the finances resume their normal state, I would submit, if the whole of that obnoxious impost could be removed, the greater would be the satisfaction to its unfortunate and hard-worked victims. The income tax, if I may be allowed to say so, is in my individual opinion quite unsuited to the circumstances of this country. In the case of some it is a tax which presses very heavily, as they cannot afford to escape from it; while, in the case of others, it, I make bold to say, is an incentive to dishonesty.

"In connection with the above impost, I shall only be expressing the views of the non-official community in saying that it is likely to be felt a hardship that the product of that impost should be absorbed by the grant of compensation to the services for loss by exchange. They admit that it is a hardship upon the members that their incomes should be diminished by loss in exchange. It must also be admitted that the public servants are rendering good and noble service to the country at a great sacrifice of their health, intelligence, energy, and personal comfort, and the people are greatly beholden to them for the great administrative improvements they have been able to confer upon them, and surely the State is also bound to give them some relief; but whether some distinction should not have been made, and a line drawn between the older officers and others, and those who have to make remittances or not, is a question.

"Looking at the position generally, all the classes referred to are presently in need of the greatest sympathy—the Ruler of the country claims our respectful sympathy in the embarrassment of a very difficult position, his Council between the two fires of their consciences and the orders of the Secretary of State, the Provincial Governments in their crippled resources blighting their hopes and aspirations, the services with their salaries practically reduced, the commercial and trading communities in a state of uncertainty, the landholding classes always in dread of short and recurring settlements and over-assessments, and the general public the final victims of all these uncertainties, the position is really not a happy one. But our duty is plain, to offer to the Government our most loyal support, to give them such advice as our limited experience may suggest in the modification of their measures, and the application of them to the requirements of the country. I have thus respectfully ventured to make certain suggestions which I believe would be beneficial, and which I hope will be taken in the spirit in which they have been submitted, and at the same time would become acceptable to the people. I trust that what has been suggested will commend itself alike to the judgment of your Excellency and the Council and the Government here and in England."

The Honourable the Mahárájá of *Ajudhia* said:—"My Lord, I approach the subject of the Budget with considerable diffidence. It is full of details with which I am unfamiliar. Fortunately there is no necessity for me to weary Your Excellency and the Council with criticisms of these matters, which I can safely leave to more experienced hands. But there are also connected with the Budget large questions of principle as to which every one possessing self-respect should be able to sustain the opinion he may himself hold. To me then the Budget is not a mere official statement of the revenue of the Empire; it is the one measure which, recurring year by year, presents to the people of India a standard by which to measure the devotion of the rulers to the interests of the ruled. My Lord, if there is one thing of which Englishmen should be proud, it is the testimony borne almost invariably by a long series of Budgets to their comprehension of India's needs and their earnest wish to satisfy those needs in an adequate manner. If there have been exceptions, I should be inclined to regard the present Budget and those of 1878 and 1882 as most open to animadversion. Before, however, touching on that matter, I would crave Your Lordship's indulgence if I dwell briefly on what appear to me to be the chief defects of the Statement before the Council.

"My Lord, we all know how keen and resolute a controversy has raged in this country on the closing of the Mints and on the continued fall in exchange. In relation to these matters, and speaking for the people of my own Province, I may say that what is wanted is guidance. There is a widespread alarm at the

way

way things are drifting. The people are unable to accurately appraise their reserved resources. They wonder what the value of their silver may be, and whether they should retain their gold or convert it into a depreciated substitute. The Budget says as little as possible on these two interesting questions. It does not say enough to establish confidence, or to give the public an assurance which may encourage them to believe in the wisdom of patience.

"Then again, my Lord, in Oudh the people have a direct interest in opium. I confess I am not encouraged by what the Honourable the Finance Minister has said about the opium revenue. In fact, I may go further and say I am distinctly discouraged at the prospects of this branch of the revenue. I admit that there might be an excuse for reticence in the fact that a Royal Commission on Opium has yet to submit its report; but the excuse, it seems to me, is overridden by the crisis in which the Government finds itself. Is the falling-off in the income from opium due to a permanent defect of the Indian drug, to the encouragement of the growth of the poppy by the Government of China, or to causes within India itself, within the competency of Government to remove? The present Budget, my Lord, is nowhere a budget of hope, but as regards opium it is almost a budget of despair.

"I notice also that the Provincial Governments have been called upon to contribute from their balances towards the necessities of the Central Government. This is a policy all thinking men will deprecate, unless the need is of so urgent a character as to make it imperative that those balances should be appropriated in order to stave off the infliction of some new burden. In the present case this rule will not apply, and the provincial balances are drawn upon in order to enable the Government to abstain from placing an import duty on cotton goods.

"This, my Lord, brings me to the real subject of my remarks upon the Budget. It is in a sense peculiar and unusual, a historical document. It brings forward in a pronounced form a policy enunciated in 1878 and 1882, and which then startled the country and led to loud protests, the echoes of which were heard in the discussions which took place in this Council. Then, my Lord, the cry was for Free Trade, but that cry must now be abandoned when it is openly urged in England that the claims of Manchester must be regarded even at the expense of this country. On the 10th March 1882, my honoured friend, Mahárájá Sir Jotendro Mohun Tagore, spoke of the 'neglect of justice to India in consideration of the interests of Manchester manufacturers.' I am quoting the interpretation put upon my friend's speech by Lord Ripon. His Lordship in meeting that charge declared, 'From the earliest period of my public life I have been an earnest and consistent advocate of the fiscal principles of the Free Trade party, and I have been so because I believe these principles are principles of general application calculated to confer the largest benefits upon the great mass of the community of any nation to which they may be applied.' Holding such views, Lord Ripon declared himself desirous 'of having a hand in conferring upon the people of India the benefit of the application of principles which I believe to be calculated to conduce to their permanent advantage and prosperity.' Here, my Lord, the policy of Government was declared in emphatic language by its head and chief. But Lord Ripon went further than this. He declared the financial interest of India, that which Sir John Strachey, quoted recently by my honourable friend, Mr. Playfair, called 'the financial independence of India,' to be an object of which Government should never lose sight. He said:—

> "'And I can say that, if I did not entertain that opinion, if I thought that the course which the Government is about to take with respect to these Customs duties was a course that would benefit England at the expense of India, I would not have been induced by any consideration to be a party to such a proceeding. I desire, so long as I may hold the position I have now the honour to fill, to govern India in the interests of India and for the benefit of her people, and I would not consent to be a party to any measures which I did not honestly believe would conduce to that great end.'

"My Lord, it is conceivable that a crisis may arise when India may be called upon to undertake sacrifices for the benefit, not of herself alone, but of the

Empire at large, of which she is proud to form so important a part. Should such a crisis ever compel the Government to appeal for such a reason to the people, the appeal would be loyally and cheerfully responded to. No such necessity has, however, arisen. The fall in the value of the rupee has caused serious embarrassment to this country. There is an urgent demand for an increase to the revenue, a demand so urgent as to compel the Government to reverse the Free Trade policy so strongly recommended to the country twelve years ago by Lord Ripon. And what is the result? India, which because of that Free Trade policy abolished her import duties, has had to submit to that most distasteful of all fiscal measures, direct taxation, and now finds herself compelled to look to import duties as a permanent relief to her distresses. The principle of Free Trade is abandoned, and, rather than admit this all round, the Famine Insurance Fund controversy is reopened, railways are suspended, provincial balances are drawn upon, and, worst of all, the special advocacy of Indian interests no longer forms a feature of the discussions on the Budget. An honourable member on a recent occasion assured your Lordship that the masses of the people never heard of the debates in this Council. That is true in part, but only in part. The masses may not follow debates, the eloquence of which they would not appreciate, but they do follow the measures of the Government. These measures are discussed far and wide. The principles on which they are based are, it may be, above the heads of the masses, but for all that they are talked of much more frequently than might seem possible, in every market-place and gathering in the country. It is this fact which distresses me most in regard to the defect I have pointed out in the Budget. It is this fact which forces me and all who comprehend the real influence of English rule to deplore the exemption granted to cotton goods. There is a real public opinion in India, and the result on opinion of this most mistaken exemption will be at once regrettable and disastrous. The effect upon the power and influence of the Government may be slow in making itself felt, but will be beyond question mischievous and deplorable, because, to quote from a speech in this Council delivered by Lord Ripon on the 7th of January 1884—'that power and that influence rest upon the conviction of our good faith more than upon any other foundation, aye, more than upon the valour of our soldiers and the reputation of our armies'

"At a time when, in connection with this question of import duties on cotton goods, the Press in England has indulged in speculations as to the 'spell' which binds this noble dependency to the United Kingdom, I may be pardoned if I make another reference to the speech of that great statesman, Lord Ripon, from which I have just quoted. Replying to the question of the Honourable Mr. Thomas, 'Was there ever a nation which retained her supremacy by the righteousness of her laws?' his Excellency said:—

> "'My study of history has led me to the conclusion that it is not by the force of her arms or the might of her soldiery that a great empire is permanently maintained, but it is by the righteousness of her laws and by her respect for the principles of justice.'

"In these words is described more eloquently than anywhere else the secret of the spell of British rule in India. My Lord, I feel that I may be forgiven when I express the hope that the essential character of that spell may be maintained; when I give utterance to the wishes of my countrymen that the end of the crisis which has come so suddenly upon India may be to convince all men throughout the length and breadth of the land that Lord Ripon's words are still true, and still faithfully depict the policy and the hope, the object and the endeavour, of the Government of India."

The Honourable *Fazulbhai Vishram* said:—"Your Excellency, I do not propose to detain the Council long with the few remarks which I have to offer on the Financial Statement of the ensuing year. It is a sober exposition of solid facts and figures, which, however, I am afraid, will not remove from the minds of a critical observant public the impression that the Government has no definite policy for the solution of the difficulties in which the country has for some time been involved owing entirely to the depreciation of its currency. No doubt the frank confession of helplessness, which seems to be the keynote of the statement, disarms criticism. We realise and appreciate the ability with which the financial forecast for 1894–95 has been made. We recognise that the programme sketched is 'a programme of retrenchment and vigilance

vigilance intended to take the Government over a transition period.' And yet the country will be entitled to ask, how long is this hand-to-mouth policy to continue? I shall not venture to travel over the same ground as in the course of the debate on the Tariff Bill, but it seems to me that the apprehensions which we entertained regarding the course of events have been fully justified by the statement. The country at large asked the Government to include imported cotton goods in the Tariff Bill, with the object of assisting it in its difficulties in the easiest manner possible under the circumstances. It is a peculiar fact that, whilst additional taxation is always objectionable to the people, in this instance there was a consensus of opinion that Government might fairly and wisely raise sufficient revenue to meet at least half its deficit, by imposing a small duty, such as has been imposed upon other commodities, on cotton goods imported into the country. The voice of the people, who were and are willing to bear the burden, was overruled on grounds the speciousness and hollowness of which are now sufficiently exposed by the recent enunciations, journalistic and otherwise, in England. I endeavoured to show in my remarks on the Tariff Bill that the idea of protection involved in the imposition of a small duty on fine yarns and fine cotton goods imported from England is chimerical, and I adhere to that opinion. What is the result of adopting that course? My honourable friend the Finance Minister has been obliged to include in the Budget the Famine Insurance Fund for meeting the deficit; he is compelled also to starve the local administrations of various funds applicable for the better carrying on of the administration. Can anything be more disastrous than the absorption of the Famine Fund for the purpose of meeting a deficit? It might as well be thrown into the sea, so far as any good to the country is concerned. I may venture, my Lord, to say that the country is still in the hope that your Lordship's Government will be able to induce Her Majesty's Secretary of State to reconsider the position, and sanction the duty on imported cotton goods. As regards the demand for a countervailing excise duty upon cotton goods manufactured in India, had there been any parity between the goods upon which we suggest a duty should be imposed and the goods manufactured in India, and had even the levying of such an excise-duty been practicable, the suggestion would be unworthy of the greatest nation of the world towards its almost bankrupt dependency. In order, however, to do away with a wrong to the country which results in the appropriation of the famine grant and other items ordinarily applicable for the improvement of provincial administration, I, for one, speaking as a millowner, would be willing to support the levying of an excise-duty on cotton goods manufactured in India, assuming, of course, that such an impost can be practically levied without injustice and serious trouble. Whatever view may be entertained in this matter, I submit that no effort should be spared in obtaining the sanction for the reimposition of the cotton-duties, for, in my opinion, the revenue derived from this source will not be the only benefit to the country. It would, as I ventured to indicate before, help to a certain extent in creating that desirable balance of trade in our favour on which so many people build their hopes of seeing a solution of the financial difficulties of India. That this hope is not altogether unfounded must be apparent to every one who has closely observed the circumstances that transpired before and after the introduction of the Tariff Bill. It requires little knowledge of economics to see that, with our enormous gold liabilities to England, and a large import trade with gold-using countries, an export trade, the value of which must necessarily be appraised in silver, must assume vast dimensions in order to create a balance of trade in our favour, so as to compensate for the loss caused by the depreciation in the value of our currency, without some such extraneous assistance as has been suggested. In my humble judgment, no amount of retrenchment or vigilance exercised in the present or in the future can possibly cope with the gravity of our situation, unless and until an attempt is made to deal with it radically. Speaking with all respect, I beg to say that the currency legislation of last year has hardly received a fair trial. The enormous introduction of silver, which mainly contributed to annihilate the anticipations of Government regarding an immediate, stable exchange, took place under circumstances which leave little room for doubt that the silver imports were made by speculators, Native and European, not to meet a *bonâ fide* demand amongst the masses of the country, as is commonly supposed, but merely for purposes of speculation. And this brings me to the suggestion

which has been made to Government from another quarter, namely, of making silver a Government monopoly. So far as I can see, there seems to be no objection, economic or otherwise, to adopting that course.

"As regards immediate remedial measures, I understand that on the Revenue side the mint receipts, amounting to about fourteen lakhs of rupees, are considered to be lost. Is there any objection to the Government working the mints on their own account? Considering the low value of silver and the great margin between the respective prices of bullion and the rupee, would not Government by manufacturing rupees for itself make sufficient profit to meet at least a substantial portion of the present deficit? It seems to me to be a legitimate source of revenue and one capable of materially easing our finances. I would venture to ask the honourable Mr. Westland for an elucidation of this point. I understand that Government do not allow the free coinage of the copper currency, but they manufacture the coin on their own account, which leaves them a substantial profit. I have seen it stated that the metal in a rupee worth of pice is valued at about six annas only! In the same manner it is said that the margin of profit between the respective values of bullion and the rupee is about 25 per cent. exclusive of all charges and the duty. In the year 1892–93 about ten crores of rupees were coined in the Bombay mint alone, and, if Government were to do the same now, the operation should bring them an enormous profit.

"I further see that the Treasury balances are given at 26 crores, and at over 21 crores at the end of the ensuing official year. Of course, nobody expects the Government to manipulate this large sum as a private individual, but again I see no reason why this great balance should not be invested either in its own paper at 4 per cent., which would relieve the finances to the extent of 84 lakhs per annum, or why even half of it should not be invested in English or other stock so as to yield a substantial income in sterling to meet sterling liabilities. Such a course would appear to be all the more desirable when the Secretary of State will be issuing a sterling loan of about 8 millions to replenish his treasury, and heavy demands for interest thereon must be met. In fact, there must already have been a large charge under the head of interest on the temporary borrowings in London this year, and it cannot be less than a quarter of a million sterling in the ensuing one, which can be easily covered by a judicious investment of funds on this side. Another opening for the large balances would be the construction, or rather continuing the construction, therefrom of what are called the 'trade railways' already sanctioned. They are proved to be productive constructive works, and besides help to keep the balance of exports in favour of India, which is besides the only chance of success for our currency scheme. Last year I had the honour to suggest that the new loan for 300 lakhs might be issued at 3½ per cent. instead of 4, and it happened to be so issued. It was placed on the market at a discount, but its present rate is over par, and the annual saving to Government is 1½ lakhs in point of interest. They can secure a further saving by converting a portion of their 4 per cent. loan to 3½ per cent. by giving the usual notice.

"I will not dwell upon the home charges and the military expenditure, especially after what has already been said about them by the other speakers; they are more or less beyond the control of this Government; but I must, before concluding, say that I entirely sympathise with those that object to a constant increase under these heads, and urge a reduction thereof in the present crippled state of our finances."

The Honourable Sir *Griffith Evans* said:—"I do not think that, since I first sat in this Council in December, 1877, I have listened to a Budget which gives rise to graver reflections than the present one, although there are points about it which bring some hope for the future. The look-out is uncertain and unsatisfactory.

"The leading features of the situation are that, although the number of rupees composing the revenues of India are increasing steadily, yet their exchange value in respect of gold has been falling, out of all proportion to the increase in their number, and that there are symptoms that their purchasing power in this country is falling also.

"Next, we find that the expenditure is steadily increasing, and I fear to a great extent necessarily so. We cannot hope that, although there may be savings

savings made here and there by a vigilant finance member and members of the various departments, there will not be an increase constantly going on which will out-balance these savings. Take, first of all, the general administration of the country. I do not think that it can be hoped that in a country which is so constantly improving as this is, and in regard to which we are constantly aiming at a higher standard, one can expect to have a diminution in what we might call charges for general administration which would include police, law, justice, and many other similar matters.

" Next, take charges connected with development of the country. In this country, where the population is increasing by leaps and bounds, at the rate of about three millions a year, under the security of life and property given by the rule of England, it is evident that it becomes absolutely necessary to do what can be done in order to meet this constantly and largely increasing population. One of the things that is specially to be done is to attend to irrigation, and thus increase the fertile area, increase production, and diminish the chances of failure of crops.

" Next in the matter of development come railways and roads, to cheapen transport, to encourage exports, and to enable the country to bring out her produce into the markets of the world, and generally to stimulate trade. Unless this is done, it is quite plain that the population must become in excess of the powers of the soil, and must starve and dwindle, unless they emigrate. For food determines population. Therefore these charges are absolutely necessary, and we cannot expect them to decrease, whatever economies he may make in detail.

" Then comes the other great matter in the case of an Empire like this, and that is its defence. If one looks at the extent of this enormous Empire and sees how much of its frontier is bordered by tribes and nations quite as fierce and martial as any of those barbarians who beset the Roman Empire in its latter days, when one looks at that and sees in addition the close approach of two first-class European Empires, when one reflects upon what human nature is and that one never knew an Empire, when it saw a chance of overthrowing another, not to take advantage of that chance, when one looks at the lessons of history, one feels bound to recognise the necessity for maintaining a large efficient army—the more so that this immense Empire is full of titanic forces of disruption barely kept in a state of unstable equilibrium by a foreign element. Looking at this Budget, one sees that, so long as the army is kept at its present strength, and unless some reduction is possible, regarding which I shall have something to say hereafter, it seems pretty plain that one cannot expect very much of a decrease in the expenditure. The same thing may be said here as I have said in regard to the civil administration. A vigilant financial member, co-operating with the military member, may knock off a lakh here and a lakh there, but with the increased expenses of the munitions of war and arms of precision, with the increase of prices and the rise of wages, one does not see that there is likely to be any great diminution of the expenses. On the contrary, one sees that it is very much more likely that some day or another the question may arise even as regards the increase of the pay of the native soldier, and to the necessity for more British officers for each native regiment. Eight is a small number to begin a campaign with.

" From the very nature of our Empire we have to make large gold payments to England, because England is a gold-using country, and we get our European army from England—which army is absolutely necessary for the maintenance of our possession of this country; so much so that if it were taken away the Empire would disappear to-morrow; it follows that there must be a very heavy gold charge with regard to pensions and pay, and also with regard to the necessary materials of war and railways, and so on, which must be got from gold-using countries, because they cannot be obtained in India. Under these circumstances there is this crushing fall in exchange which upsets all the financial schemes devised, and makes it difficult for us to bear the burden of increased expenses of administration and defence which otherwise we might easily afford. It is in respect of the 16 or 17 millions a year that we have to pay in gold that the pressure is so crushing. The result has been, as shown in the Budget Statement, fresh taxation to meet a deficit of nearly Rx. 3,000,000, reduced, by desperate attempts at retrenchment, to an estimated

deficit, at the end, of Rx. 301,000. We have a deficit of Rx. 1,792,000 in the past year (1893–94) and Rx. 833,000 for 1892–93, and now Rx. 2,923,000 in the present year.

"Under these circumstances it is quite evident that fresh taxation of some sort must be resorted to, for, notwithstanding that it is said to be a period of transition, yet the financial member said in his statement that it is a position, whether transient or not, which compels us to look for money and provide for it by some permanent source of revenue.

"Now, before I pass on to consider what that ought to be, I wish to say a word in regard to exchange compensation. This is really raising the rupee salaries to partially meet the fall in exchange. This has been very bitterly attacked outside, but the observations made about it in the Council here so far have been comparatively mild. That is to say, it has been protested against in a certain way, with a feeling that something ought to be done, if possible—if we could afford it. I will not go into the details of that measure, but I would put it simply on the broad ground that it is absolutely necessary if there is to be an English Empire maintained here. We must have a British army, and that army must be paid, and that involves adequate payments for their pay and pensions. The next thing is that you must have a certain number of Englishmen here to administer the Empire. I am not speaking of how many there ought to be or how few there ought to be, but it is quite necessary that they should be here, and if you want to have men of the right sort it is also certain that you must give them adequate pay, and that, when they have laboured here for a number of years, they should feel that they have something to fall back upon in their own country, and the charges connected with all these services are absolutely necessary for the maintenance of the Empire. It is also necessary to have a certain number of Europeans in other branches of the administration—the railways, and so on; and if you have these men out they too must be adequately paid.

"Now, what has happened? I take the Civil Service. I will not go into too much detail as regards all the rest, but I take the Civil Service as an example. Years ago the Civil Service was placed upon a certain basis of payment in the rupee. Why was this done? Was it on account of some great liberality or of some desire to place these men in a position of unnecessary opulence? Not at all. It was because they came out here to administer a great Empire under many hardships and difficulties. They had to educate their children, they had to send their wives home when ill, they had to go home themselves when ill to recruit, and it was quite evident that you could not expect the kind of service that you wanted unless they were reasonably paid. The reform on the old system of writers on small salaries with free quarters was intended to place the service in a position in which the State could expect devotion and sacrifice from them, considering that they were, on the other hand, well remunerated if they happened to live through their term. Now, what happened? The exchange fell, and fell until 40 per cent. went off the income of these people, and the evidence that was available, before the orders were issued with regard to exchange compensation, showed most clearly the distress and the utter change in the position of these men that had taken place. It showed that a feeling of discontent was growing up, and it indicated a state of things which really meant the demoralisation of the service. We all know what the record of the Civil Service has been, how the Empire has been governed, and what a wonderful spectacle it is that it should have been governed in the way it has been. One knows that, when the history of the Civil Service comes to be written, it will command the admiration of posterity. Faults they have had in plenty, but the service has as a body shown earnestness and capacity and devotion to their work to a rare degree, and they have been allowed by their worst enemies to be free from suspicion of corruption. There were certain fundamental matters that had to be considered. As far back as the times of the old Egyptians and the period of the Pharaohs, it was laid down as an axiom that a judge must be well paid and put out of the reach of all temptation of being bribed by the litigants. The same is true of the rulers of provinces. To get Englishmen to govern districts in the East (which elsewhere would be provinces or kingdoms), with incomes so reduced that they could not provide for their families in England and live in such reasonable comfort and freedom from petty money worries as is essential for their position and health,

is

is mere folly. But we stood in this position, that the service was becoming impatient and discontented, and it became plain that it was time to act and absolutely necessary that something should be done. I speak in this way on this subject, and you may ask what have I got to do with it? I have nothing to do with it. Since I came to the country I have not drawn one single rupee of Government pay, nor have I any relations in the Civil Service. I have no reason for expressing anything but my own personal opinion, and I am very free to do so. I have seen this change going on for twenty-five years now, and I say that the attempt to alleviate the pressure was made not one day too soon. It is said, but why make it in a time of such financial difficulty? It is because the very reasons that brought about the financial pressure on the Government also caused this dire financial pressure on the service. When we came to look into the matter there were two things to consider, they were the European army and the European service, and they had to be paid for. That is the fact of the matter, and if the payment is heavy it is a necessary payment, and it is well worth making it. If you were to put it to the people of this country now—if you put it 'Would you like to have the European army withdrawn and be free of the expense?' there is not one single sane native with anything to lose who would not lift up his hands in absolute horror at such a suggestion; they would be as horrified as the people of ancient Gaul (the modern France) were when the Roman army was withdrawn, and the German barbarians flocked to the loot of that flourishing Province—their cry would be bitter and hopeless. Under these circumstances, while one would not wish to do anything in the way of expense that could be avoided, we should be failing altogether in our duty if we did not incur the necessary expense for the maintenance of these two services in a state of efficiency. I have spoken thus as regards the exchange compensation, in order to explain why, as far as I am personally concerned, I agree in the necessity for that expenditure.

"I will not go over again the ground covered by the debate on the Tariff Bill.

"I will take it as clear that the general import duties exempting cotton are inequitable and capricious in action as well as inadequate in result, and that, whether the sum required is one or two millions, it should be raised by equitable and not by inequitable taxation.

"What I propose to do now is to examine the Budget, so as to see how India stands and what is her financial position. What I wish to dwell upon is this: the Secretary of State is reported to have announced that in his view there was no sufficient financial pressure on India as yet to justify him in reconsidering the subject of the cotton duties. That was before the last debate in Council, but I think, when the Secretary of State sees this Budget and marks what is done in India, he ought to be satisfied that the 'pressure' is sufficient.

"Every one has observed that the estimated deficit on the 2nd March was about 3½ millions, whereas the deficit appearing on the Budget of the 27th March is Rx. 2,923,100. The difference is principally due to the reduction of Rx. 370,700 for roads and buildings, as stated in paragraph 24 of the Statement. There are other stringent retrenchments of smaller amounts.

"But, turning to paragraph 19, we find that the Rx. 370,700 is made up of Rx. 194,200 cut from Military works and Rx. 176,500 from Imperial works on the civil side—all forced upon the Government by financial pressure. The total is Rx. 370,700 cut out of Public works, not because they are not necessary, but simply because the money is not forthcoming.

"Add this to the present deficit, Rx. 2,923,100, and we get roughly Rx. 3,300,000 as the amount at which the deficit would have stood, had not these ruthless cuttings been made. It is not suggested that these works are not necessary or that this expenditure can be permanently avoided—paragraph 19 is clear as to that, and the same thing is shown by paragraphs 127, 128, and 129. These are the measures adopted to bring the deficit down to Rx. 2,923,100. I ask your attention to the meaning of this. It means a total arrest of development.

"As to Rx. 194,200, what does this mean? The barracks required in Upper Burma will not be built, the sanitary measures required for the army in India will not be carried out, and, worst of all, the proposed improved arrangements for water supply for the troops all over India must stand over—this means preventible sickness and preventible deaths among our troops. The dreadful scourge of enteric fever is to run its course unchecked.

"All this to enable cotton goods to be exempted from the tax!!

"Yet all this is not 'sufficient pressure' to induce the Secretary of State to reconsider the matter!

"As to the cutting out of Rx. 176,500, it seems *inter alia* the stoppage of new post-offices, telegraph offices, and other useful works.

"But it does not stop here. When the general import duties minus the cotton duties have been put on, yielding Rx. 1,140,000, there is still left a deficit of Rx. 1,783,100. To meet this the Famine surplus, Rx. 1,076,200, is diverted from its special purpose and used as ordinary revenue.

"I am not one of those who have any superstitions about the Famine surplus, as if it were 'taboo,' protected by oaths and the wrath of the gods from sacrilege. But it represents a definite line of policy, which is shortly this. As famines are recurrent in India, sound finance requires that we should make provision for them as certainly as an owner of house property has to set aside a margin from his rents for repairs.

"This policy was announced by Lord Northbrook in 1874, and put into operation by Sir John Strachey under Lord Lytton in 1877. The rule finally laid down was that this special surplus should be budgeted for, and spent either in protective works, so as to avoid borrowing, or reduction of debt. More than once this special surplus has been suspended from necessity, but always re-established as soon as possible, and it is to be remembered that it was originally raised by special taxation for the purpose.

"The diversion of this special surplus to ordinary revenue is only permissible during severe temporary pressure. It must be restored before our finances are in a sound state.

"This goes into the yawning chasm of the deficit, and the Secretary of State still says 'insufficient pressure.' There still remains Rx. 706,900 of deficit; what next will the Financial Member throw in? Rx. 405,000 taken as it were by force from the Local Governments—a widow's mite, but all that they had. The piteous story is told in paragraphs 27 and 28, the details are in paragraph 97—the administration crippled, and the heart taken out of the Local Governments.

"Is this not pressure enough? In paragraph 128 we are told these sums are obtained from the Local Governments mainly by cutting down civil works which were badly needed. How severe the retrenchment has been may be imagined from the case of Burma. It is said one of the items there is a lakh of rupees or thereabouts for a lightship. Danger to shipping, yet insufficient pressure! It seems a pity that the Secretary of State cannot be sent for a cruise off that coast on a dark night.

"See what has been done. Rx. 370,700 cut out of the Imperial Budget for civil and military public works and Rx. 405,000 from provincial works; total from necessary public works Rx. 775,000, at the expense of the development of the country and the health of the army. Substitute the cotton duties for these retrenchments, and even then you would have had to take the Famine surplus to make up the Rx. 3,300,000, and the Budget would have roughly stood thus—deficit Rx. 3,300,000, as against Rx. 3,316,000 (from cotton duties taking them at the low figure of Rx. 1,100,000, the present duties, and the famine surplus, *i.e.*, Rx. 1,100,000 + 1,140,000 + 1,076,200)=surplus Rx. 16,000. Even this would be a temporary arrangement, as the Famine surplus must be restored as soon as possible. Railways and irrigation would have lost for a time the Rx. 1,076,000 of the Famine surplus. It is said this is a temporary situation or may turn out to be so, but the Financial Member has told us that it is a situation which imperatively calls for a new source of revenue of a permanent character, and that general import duties have been deliberately chosen for that purpose.

"If so, justice and expediency alike demand that, with or without a countervailing excise, cotton goods should be included. The Financial Member evidently thinks it should be without excise duty, and so do most people in India, but the enemy is strong, and it may be well to make terms with him while he is yet on the way.

"My Lord, on reading the account of the Lancashire deputation, one feels that the position of the Secretary of State was not a pleasant one. After a few stock phrases about disinterested concern for the poor Indian, they showed their teeth, and gave him to understand very plainly that they would do their best to turn out any Ministry that opposed what they considered the interest of the trade and pointed out that Lancashire was strong enough to win any fight she went

went into in earnest. His answer in effect was 'that he had decided to yield for the present.'

"The Secretary of State was between the devil and the deep sea. The tempter was close at hand, while the deep sea of Indian discontent was moaning sullenly in the distance. He told the deputation the sound was always in his ears. It is much louder now.

"It is a great deal louder now, and I can only hope that this matter will be settled without delay, for, as your Lordship will perceive from what has been said to-day and what may be heard outside, it is clear there is no change in the attitude of the public with regard to this matter, and it is exceedingly desirable, for reasons which have been laid before the Council on the last occasion, that no time should be lost in settling it.

"I pass on then from this to consider whether any, and, if so, what savings are possible in the Indian expenditure. The Council will see from what has been said that I do not anticipate any very great savings. I do not see that the main expenses are at all likely to decrease, and, therefore, the matter stands in this way, that the only place in which reductions would appear to be in any way possible is the army. Now, with regard to that, I would only say that, looking at the Budget and with such figures as I have had access to, I do not think that you can reduce expenditure very much, so long as the army is at its present strength. Savings may, perhaps, be effected by the strenuous efforts of the Financial Member in connection with the Military Department. But no one but an expert can deal with that mass of details. There are, however, one or two items to which I should like to call the attention of the Council. One is the Commissariat. Commissariat charges are always increasing; there are twelve lakhs more charged for the Commissariat this year, and former years show a strong tendency to increase. I have tried to discover how this has come about, but it is too mysterious a subject for an outsider like myself. As far as I can gather, there are one or two elements in it which involve some amount of uncertainty. There is a system of compensation for food in the native army by which there is an allowance made to the men when the bazaar rate for certain provisions or grains goes above a certain point, and this, so far as I can make out, appears to be based upon certain price-currents certified to by the commanding officer. How this price-current is made is not very clear to me; for the commanding officer may not always be a very great authority on the subject of prices, and also, if he is a good commanding officer and considerate to his men, which is only very natural, he may not be much inclined to be as hard upon them as the account department or some of those other departments which are said to be devoid of any human feeling whatever. I have very often found them disputing about a pice, and I have known a long official correspondence to have taken place in which the amount involved did not exceed two annas. What I wish to say is that commanding officers generally are not men of a close-fisted disposition, and it is possible they may not revise these price-currents very accurately. I admit that the Commissariat estimates must increase to some extent, because prices have risen, but the question is, whether the increase is not going up too fast. That, however, is comparatively a small matter.

"And now I should like to make a few remarks on a graver and more important subject.

"My Lord, I am perfectly sensible that the question of the reduction of the army is not a question to be taken in hand as a temporary measure to meet a deficit. More than that, I also understand, very well understand, that, if you made any reduction, it would not operate as a reduction in that particular year, and that it would not come into effect for some considerable time. I am also further aware that this matter of reduction is an Imperial one, and that it is a matter of high State policy. It is one of the 'arcana of Empire' and is not a matter to be debated on the housetops, and therefore I do not propose to offer any views of my own on the matter at all. I would only say this, that, so far as I can see, unless the native troops can be diminished in number, there will not be any great reduction in the cost of the army. Whether that can be done or not I do not propose to discuss, but I think I am within my right in saying that, so far as I can see from this Budget, unless this is possible, there will be no great reduction in expense. It will be of little profit to howl at the Military Member and urge him to look at and reduce all this enormous expenditure.

But I have no doubt that the Financial Member will stir him up to as much reduction as it is possible to effect. One thing is clear, that, whatever reduction may be made, there is no reduction possible in the British Army in India. That, my Lord, even at present is standing below the proportion which was considered by the Commission which sat after the Mutiny to be the safe one, and therefore no question can arise on this point. The question of reducing the native troops is one upon which I do not offer an opinion. Nor will I say anything more as to the reduction of numbers, than that it is the only way in which any large saving can be effected.

"Then there are two or three small points which I should like to refer to. I observe that Rx. 50,000 or five lakhs have been set apart for the Afghan delimitation. This is a very moderate estimate. I only hope it may prove approximately correct. But I think the Financial Member will be a very fortunate man if he effects the delimitation of the Afghan frontier for this sum. I should not like to take the contract.

"The next thing I observe with great satisfaction is the smaller provision for charges for special expeditions: this saving amounts to Rx. 132,000; this is very encouraging, and a thing to be grateful for. The only thing is that the Financial Member may have his hand forced by circumstances, in spite of his good intentions.

"On the whole it is a Budget in which the main blot is the non-inclusion of cotton goods in the new taxation; but it is one contingent upon so many things, the absence of small wars, the absence of famine, and, above all, the maintenance of the rupee at 1*s.* 2*d.*, while its intrinsic value is 10¼*d.*, that the Financial Member can do little more than watch the expenditure and pray for a rise in the rupee.

"There is one other subject of meditation which I would take the liberty of suggesting to my honourable friend during his sojourn in Simla, and that is succession or death-duties.

"These duties are very unobjectionable in principle, and are paid at a time when the person taxed has just received an accession of property through no exertion of his own. There are, no doubt, practical difficulties, but I expect they could be got over, and the tax would be a very productive one. The present position as to succession duties is very anomalous. The estates of Europeans, Eurasians, Jews, native Christians, and others not being Hindus, Sikhs, Jains, Buddhists, or Parsis, are, by the combined effect of the Succession Act and Court Fees Act, subject to a succession or death duty of 2 per cent., including the land. The Hindu who makes a will in Bengal is in the same position. The rest of the inhabitants only pay 2 per cent. under the Succession Certificate Act, 1889, on debts they are obliged to collect through the Court or which the debtors refuse to pay. The Jews are few, and, roughly speaking, it may be said that there is a tax on Christianity in this country, while what the missionaries term the 'heathen' go free. It is time some of the great societies who devote themselves to the religious welfare of this country should raise the cry of free trade in religion. I am aware that this state of things has grown from natural causes, so to speak, with no intention on the part of Government to favour any religion or nationality. The history of it will be found in the debates of 1889. But this is the present result.

"I now pass on to my last topic, the Home Charges.

"Most of the Home charges, interest on debt, railway guarantees, and pensions, are irreducible. Of the 4,000,000*l.* of military expenditure, most of it is in the same position. The charge for stores is being looked to and reduced by getting what can be got in India. But there are old grievances as to past over-payments as regards the Army, and there is a chronic irritation as to the charges coming under the head of 'Army effective,' amounting to about 800,000*l.*

"This matter was the subject of very serious debates in the House of Lords on May 15, 1893, and July 3 of that year. They are reported in the 12th and 14th volumes of Hansard for that year. They are very painful reading. They show that the India Office has for over 30 years been systematically overborne by the War Office and the Treasury, that there are old grievances to be redressed, as well as the future effective charges to be settled on a more equitable basis.

"We find Lord Northbrook, Lord Cross, and the Duke of Argyll (an ex-Viceroy and ex-Secretaries of State for India), going on through the long tale

tale of remonstrances disregarded and charges imposed against their will, the Persian and Chinese contribution, the use of Indian troops for Imperial purposes without payment, and the impossibility of getting a fair adjustment of the charges made in respect of the prior training of British soldiers sent to India.

"Lord Northbrook even went to the length of suggesting that the Secretary of State and his Council should refuse to pay certain of the charges, as being contrary to the Act which compels him to appropriate the revenues of India to 'the purposes of India alone.'

"I will not repeat what the noble Lords have so ably expressed. It has made a deep impression in this country. People had long known that there was something wrong, but it was impossible to get the details. In the debate of March 1890, in this Council (Proceedings, page 155), Sir David Barbour promised to look through the correspondence, and said that, "if he found that there was any correspondence or other papers, which might with advantage be made public, he would propose, with His Excellency's permission, that they be published in the 'Gazette of India.'" No such papers have been produced or published. I would suggest to my honourable friend that he should cause the material part of the correspondence to be published, or explain why this is not done.

"I fear that the debate in the House of Lords gives the key to it. Lord Kimberley then agreed with the other noble Lords, and he sought their aid in this unequal fight against possible further demands. But for the rest he said that the able men who advised him in the India Office were against taking steps to refer the matter to any Commission, lest it should result in further demands and charges. He has not moved, so far as can be seen, since that time.

"Some of the papers mentioned in that debate, letters of 1872 and 1874, have been published, and show the strong but unavailing fight then made by the Duke of Argyll and Lord Northbrook.

"But the two later papers mentioned by Lord Northbrook, which bring the discussion up to date, have not been published. They are the 'long and able Despatch' from the Government of India of the 25th March 1890, enclosing a note by the Military Secretary, and the Secretary of State's Despatch to the Government of India of the 18th August 1892.

"As to the India Despatch of 1890, stating the principles according to which the Government of India consider these charges ought to be settled, Lord Northbrook said: 'His honourable friend (Lord Kimberley) the other day expressed a doubt whether the Despatch could with advantage be laid before the House, and, on that ground, he would abstain from moving for it. But if at the end of the present session nothing had been done in the matter, it was only fair that that Despatch and other Despatches sent by his noble and gallant friend to the Government of India should be produced, in order that public opinion might be brought somehow or other to support and strengthen the Secretary of State in the difficult position he was now placed in."

"The Secretary of State is apparently still afraid to move, but the matter cannot be left here. People in India must be given the means of making up their minds whether they will sit down under what all those noble Lords, and apparently the Government of India, consider to be unfair charges, or take the verdict of Parliament.

"The charges in question are mainly comprised under the head, 'Army Effective Charges,' which amount to between 800,000*l.* and a million. There are also shown the political charges for Persia, China, &c., which ought to be reduced if not done away, and, if fixed, should be fixed in silver and not in gold, being Eastern charges. Some of the non-effective charges are also challenged. The rest of the Home Military expenditure or most of it is, as I have said, irreducible, except so far as we can buy our stores in India.

"Now, the Secretary of State and his able advisers may be right in thinking they will get no redress, but only fresh claims. But, so long as those noble Lords who spoke in the debate and the Government of India are of opinion that the charges are not fair, public opinion here, so far as I can gather, is unanimous that the matter must be decided, and that it is better that it should be fought out, rather than it should be said that it is hopeless to urge any claim of India which touches British pockets. Had the Secretary of State known the invincible tendency of the natives of India to carry every matter up to the ultimate court of appeal, he would not have resolved on this course. He would

have bethought him of the Madras litigant who petitioned in vain up to the Secretary of State, and had many petitions returned as not having come through the proper channel, and who wound up with a last despairing petition to 'Almighty God, care of the Governor of Madras.' With all our faults as a nation, I hold to the belief that there is a strong spirit of justice and fair play underlying the British character which will answer to a clear and ringing appeal. I do not doubt the desire of the House of Commons, the ultimate arbiter, to do justice; the fear is that the case is too complicated, and the issues may get confused. The risk must be faced and the controversy decided one way or another. It is a political necessity it should be. I hope the result will not show us, like the worshippers of Baal, crying to deaf ears, while the Secretary of State and his able advisers in the India Office mock us, saying, 'Cry louder; peradventure he is asleep or on a journey.'

"The feeling of injustice has been intensified by the exemption of the cotton goods. People say, 'You demand gold from us which competent authorities say you are not entitled to in equity or law, and you refuse to allow us to impose equitable taxation to pay it.'

"For the rest, I am glad to see there is a diminution in the Secretary of State's Budget for the year in respect of salaries—some redundant officials have disappeared—*inter alia* a 'senior supernumerary clerk' and an 'assistant private secretary.' There is a saving made of a little over 4,000*l.* in India Office salaries. The pensions appear, however, to be very heavy and on a very liberal scale, though I have not sufficient information as to the principle on which they are granted to comment upon them, except that Indian officials, who already have Indian pensions, seem to get fresh pensions from the India Office, and that India contributes to the pension of the Chairman of the Board of Inland Revenue because of his former services as Deputy Director of Military Accounts at the India Office.

"As to those ancient pachyderms, the War Office and Treasury, they guard each their own interests and look at nothing else. The more charges they can throw on India to their own relief, the better they are pleased. As to getting a refund from them, it is like trying to get a pat of butter out of a dog's mouth."

The Honourable Dr. *Rashbehary Ghose* said:—"My Lord, the spectacle of a Finance Minister struggling against adversity cannot fail to call forth our respectful sympathy, and Mr. Westland has shown that, although he is obliged to pursue the wrong, he both sees the right and condemns the wrong he is doomed to pursue. My labours have, I am glad to say, been considerably simplified by the previous speakers, who have spoken with an authority and experience which I cannot pretend to possess. I will, therefore, confine my observations only to one or two features of the Budget we are met to discuss. I am sorry to say, my Lord, that the Financial Statement which has been placed before us confirms the worst misgivings felt by the public when cotton goods were excluded from the Tariff Act. The bulk of the Famine Insurance Fund has been appropriated to the purposes of general administration, while the Provincial Governments have been also called upon for contributions out of their not over-abundant means. In the words of the Honourable Finance Member, this last measure 'practically means the stoppage for the time of all administrative improvement, a measure which they feel must take all the heart out of Provincial Governments, by making them surrender all the fruits of careful administration to fill the yawning gulf of our sterling payments.' The suspension of the Famine Grant or the Famine Insurance Fund, as it is generally and properly called, is a still more serious matter, the gravity of which cannot be over-estimated. In introducing the Tariff Bill, the Honourable Mr. Westland said—

> 'The next head—that of Famine—includes, besides what is usually a small amount of actual famine expenditure, the grant which we make out of our surplus revenues, when we have any, towards protective irrigation and protective railways. We have at present a compulsory expenditure under the last category of about Rx. 380,000 towards the loss accruing to Government on account of the Bengal-Nagpur and Indian Midland Railways. This amount is now shown in the railway account, but the balance of Rx. 1,500,000, after this loss is met, is used, when we are able to afford it, for actual construction of railways and canals.'

"Now

"Now this language can hardly, I venture to think, be reconciled with the declarations of Government when the fund was first created out of the proceeds of certain taxes which were imposed for the first time in 1878 by the Government of Lord Lytton. The previous speakers have already referred to the pledge repeatedly given by his Lordship, and I need not further dwell upon it.

"On the 27th December 1877 Sir John Strachey, in laying the Financial Statement of the coming year before the Council, thus explained the objects of the fund:—

> 'Unless, then, it should be proved hereafter by experience that the annual appropriation of a smaller sum from our revenues will give to the country the protection which it requires, we consider that the estimates of every year ought to make provision for religiously applying the sum I have mentioned to this sole purpose, and I hope that no desire to carry out any administrative improvement, however urgent, or any fiscal reform, however wise, will tempt the Government to neglect this sacred trust.'
>
> * * * * * * * *
>
> 'I feel confident that I shall be able to satisfy the Council and the public that the resolution which the Government has proclaimed will be faithfully carried out, and the proceeds of these new taxes will be expended for the purpose of providing what I have called an insurance against famine, and for no other purpose whatever.'
>
> * * * * * * * *
>
> 'The object which I thus stated is a perfectly simple one. These new taxes are required for the sole purpose of giving us year by year a sufficient surplus of income over expenditure to meet these famine charges, which had not hitherto been taken into consideration in our yearly accounts.'

"It is true that some Finance Ministers have since declared that in their opinion the Famine Insurance Fund could be resumed in case of imperative necessity, but these declarations are opposed to the solemn pledge given by Lord Lytton as the representative of the Queen-Empress in India. But suppose, in a very exceptional case, to avoid exasperating sacrifices or the imposition of extravagant burdens, to use the language of Sir Auckland Colvin, the Famine Insurance Fund may be trenched upon, has any such case been made out in the present instance? I submit not, and I fear, my Lord, the public would continue to believe that the fund which was created for the purpose of developing the resources of the country and of saving the lives of millions from famine, has been sacrificed for the purpose of serving the interests of a few English manufacturers. And this brings me to another question—the exchange compensation allowance—a subject on which I will only say that opinion is very much divided. Now, the question will be asked, even by moderate men, at this moment whether it is either fair or just that the taxes raised for the purpose of protecting the people from famine should be applied to increasing the salaries of the European servants of the Government. I find that the Honourable Mr. Westland in his speech in introducing the Tariff Act said:—

> 'There is another serious burden, arising from this same fall in the value of the rupee, which we have to bear, namely, the compensation which we have to pay to our European services for the fall in the exchange value of their salaries. The necessity for this had been pressing itself upon the Government for some time, and it was only with some hesitation that the Government decided, when the Budget Estimates last year were under consideration, that the decision on the question must be put off until the settlement of the currency measures then under consideration of the Herschell Committee. When these measures were settled, the announcement was made that an allowance would be made to the class of Government officers to which I have referred, of which the amount would be equivalent to the remittance of half their salaries (up to a maximum of 1,000*l.*), at an exchange of 1*s.* 6*d.*
>
> 'In justification of the necessity and policy of this measure of limited compensation, I wish to quote two or three weighty opinions, carefully

guarding myself against any mere official utterance, which might under the circumstances be considered to be affected by personal considerations. The first is an extract from the address of the spokesman of the deputation to Lord Lansdowne of 3rd February 1893, which declared itself as representing merchants, traders, shipowners, bankers, landowners, producers, manufacturers, importers, and exporters, and which certainly did not contain a single European official member :—

'"My Lord, we freely confess to a strong feeling of sympathy with the servants of Government who find their incomes daily dwindling, and who in consequence are in some cases put to severe straits, such as are calculated to do serious injury to the efficiency of the administration. We realise, in fact, that it will be absolutely impossible for Government to carry on the administration on the present terms. We are strongly convinced, however, that the adjustment of salaries and all other adjustments can only be properly effected by the reform of a currency system, which has gradually, but with increasing rapidity, brought the country to the present pass."

'The Herschell Committee, whose standpoint was a purely impartial one, reported on the same subject as follows : —

Servants of Government.

'"17. The difficulties which the Indian Government have in meeting the Home charges are aggravated by the fact that the fall in exchange has led to claims on the part of their officers, civil and military, who receive salaries in rupees, to some compensation for the loss which they sustain owing to the fall in exchange. Many of those officials are under the necessity of remitting a considerable portion of their income to this country for the support of their families and the education of their children. It has been said that prices have fallen in this country during the last fifteen years, and that a smaller sterling remittance will now purchase more than formerly. This is no doubt to some extent true, but it does not apply to all prices. It is a matter of dispute how far the fall of prices in this country compensates for the smaller sterling remittance which the same number of rupees will procure ; but it is certain that, when due allowance has been made for this, the purchasing power of the incomes of Indian officials has been largely reduced.

Practice of private employers.

'"18. It appears that some European employers have felt themselves bound to make an allowance to the Europeans in their service in India sufficient to counterbalance to some extent the loss which they experience owing to the fall of the rupee ; and there can be little doubt that even in existing circumstances, and still more if the fall of exchange continues, the Government of India cannot turn a deaf ear to the appeals of their servants for similar treatment without the danger of engendering serious discontent, apart from the question whether such appeals are just and reasonable."'

"We have here, if I may say so without offence, presented to us only one side of the question. With regard to the address of the spokesman of the deputation to Lord Lansdowne, we cannot shut our eyes to the fact that they represented what is known as the Currency Association, and that all that they meant to convey was that the reform in the currency system which they were advocating would put an end to the demand for exchange compensation by the European servants of the Government. With regard to the recommendation of the Herschell Committee, it is to be observed that, while conceding that prices have fallen in England during the last fifteen years to some extent, it is asserted that some European employers have felt themselves bound to make an allowance to their European servants as compensation for the fall in the value of the rupee, an example, it is suggested, the Government of India might well follow. I am, however, bound to say that, although I have made inquiries in the matter, I have not heard of any such allowance being made by private employers of Europeans in this country. As I have already said, there is another side to the question which derives peculiar importance at this time from our present financial condition. That view has been presented to Government by the Press, by public speakers, as well as the different political associations in the country. I will here, with the permission of the Council, read a passage from a memorial submitted,

submitted to Government by the Puna Sarvajanik Association. After pointing out that the supply of educated men in England has increased considerably since the salaries of European servants in this country were settled on their present basis, the association goes on to say :—

'The Committee would further submit that the present scale of the salaries of the European officials in this country was fixed at a time when it took six months to go from here to England, and when those that came out to India had practically to live the life of exiles, when periodical trips to England could not be thought of, and when, owing to the absence of railways and other conveniences, the Europeans serving in this country had to live for the most part in complete isolation from one another. All these unfavourable conditions of life have, however, now changed for the better. In these days of cheap communication, when railways and steamers have annihilated distance, residence in India cannot be so irksome or costly to the European as it must have been in the old times. Under these circumstances, privileged rates of remittances constituted nearly the whole of the indulgence which European officers of Government who had to make such remittances could claim equitably. The present scale of Indian salaries, in the higher grades especially, as compared with the English and Colonial scales, is again so excessively high that, even with silver low as it is, these salaries cannot fail to be a great attraction to English youths. As a matter of fact, competition for Indian posts has not been found to be less keen than ever it was before.

'The Committee of the Sabha would, therefore, respectfully pray that, for the reasons stated above, his Excellency the Viceroy in Council will be pleased to reconsider these rules, with a view to introduce such modifications in them as would (1) prevent retrospective effect from being given to them ; (2) limit the privilege to actual remitters up to a certain amount ; and (3) exclude Eurasians, who presumably have no English domicile ; and (4) lastly, that his Excellency the Governor General in Council will order that no officer who has entered Government service during the last five years, or who may enter it hereafter, should be entitled to the special privilege secured by these rules.'

"But, even allowing every weight to the recommendation of the Herschell Committee, the question now is not whether the Government of India can fairly turn a deaf ear to the appeals of their servants for compensation for the loss sustained by them owing to the fall of the rupee, or whether such appeals are in themselves from an abstract point of view just and reasonable. That is not the question ; that is not the issue now. The question is whether, having regard to the present condition of our finances, when, in the words of Mr. Westland, we must follow a programme of retrenchment and of vigilance, intended to tide us over a transition period, the famine grant should be suspended, even for one year, instead of the compensation allowance. The question now is whether, in order that such allowance should be paid, all administrative improvements should be suspended, and even a few lakhs of rupees wrung out of the provincial Governments out of the fruits of careful administration. In other words, the question is whether, in view of the imperious necessity of filling up the 'yawning gulf' in our finances, the compensation allowance should not either be abolished, reduced, or modified, or at least suspended during the period of transition, in preference to the mode which has been adopted for restoring the equilibrium of our finances. In conclusion, I must say that we are all sensible of the difficulty in which the Government of India has been placed owing to the opposition of Her Majesty's Government to the reimposition of the cotton duties, an opposition which has driven the Government of India to take measures which would seriously retard the improvement of the country, cripple the resources of the local Governments, and may possibly, in the event of a famine overtaking us, result in the loss of thousands or even millions of lives among the poorer people in this country."

The honourable *Lieutenant General Brackenbury* said :—"I came into this council-room prepared to answer in detail or in bulk any criticisms that might be made upon military expenditure, and I must say that I have been most agreeably surprised to find how slight those criticisms have been. My honourable friend Mr. Playfair said that he did not look on the army as a financial reserve for the Government of India. I welcome that statement, and I think it is an expression of the sound common sense which is the characteristic

of the commercial community in this country. My honourable friend Sir Griffith Evans has strengthened the hands of the Government of India in recognising that it is necessary to keep up a strong British army in this country, and he has generously said that he believes that, if the strength of the army is to be maintained, it cannot be maintained more cheaply than it is now. He has suggested one or two points of criticism to which I shall gladly presently reply, and he has again strengthened our hands, I hope, for the future, in pointing out how difficult it would be to maintain such a reduction as that made this year in military works. He has certainly done more for us by that statement, than he has done against us by his criticisms in regard to the Commissariat and the numbers of the native troops, which I am sure I shall be able to meet to his satisfaction. But my honourable friend Mr. Playfair invited me to 'meet with the same degree of fulness the arguments raised in certain quarters for the reduction of the military expenditure.' My Lord, I have never seen such arguments. I have seen denunciations, I have seen invectives, I have seen statements and assertions, and I have seen appeals to the Government of India to reduce expenditure, but I have never yet seen one single argument. I have seen no argument put forward by anybody to show that military expenditure in this country could reasonably be reduced. I think that the absence of intelligent criticism may partly be due to the fact that very few people who question the causes of this military expenditure are properly informed, because our military estimates are not, as a rule, explained in this council in the manner they are in the parliaments of other nations; and I think it is desirable, in the face of the appeal which has been made by my honourable friend Mr. Playfair, that I should state as briefly as I can what is the nature of our military expenditure, how that military expenditure is divided between home and this country, and why that military expenditure cannot be reduced. In doing this I will deal with the estimates of the present year as compared with the estimates of the past year, and I wish openly to state here that the Government of India has nothing to conceal in this matter, that it courts the fullest publicity as regards its military expenditure, and that it welcomes and will always welcome any practical suggestions made to it in the direction of economy.

"Our military expenditure may, first of all, be classed under two heads—expenditure in India and expenditure at home. Over expenditure in India your Excellency's Government exercises practically direct control. Over expenditure at home, except as it is affected by India's demand for stores, the Secretary of State exercises entire control. Now, I would first deal with military expenditure in India. Military expenditure in India comes under three separate heads. First, there are what are called the Indian Budget Estimates; second, the Military Works Estimates; and third, the Special Defence Estimates. Taking the Indian Budget Estimates first, these contain provision for the general administration of the army in India, British and native troops, for the pay of the troops, for feeding them, for clothing them, for the provision of horses for the mounted troops and for army transport, for medical and surgical attendance on men and horses, and for the provision of all the weapons and material of war. Last year, in speaking in this council, I pointed out that from 1884–85, which was the year when military expenditure had touched its lowest after the Afghan War, there was a great jump in the year 1885–86. That year was a year in which the army, both European and Native, was largely increased, and resolutions were taken to prepare for mobilisation, and to have the army at all times fully equipped and ready for war. I showed that between 1885–86 and 1893–94 there had been a rise of Rs. 62,00,000 in the Military Budget Estimates; but that of this Rs. 62,00,000, Rs. 57,50,000 were due to the fall in exchange, and that the actual increase in all those years, apart from what was due to fall in exchange, was only Rs. 4,50,000. Now, we have almost exactly the same tale to tell this year. It is essential that I should deal with net figures in dealing with military expenditure, for our receipts in many items rise directly with our expenditure. The net figures of the Budget of 1893–94, that is, last year, were Rs. 14,98,16,000. The net figures for 1894–95, that is, the present year, are Rs. 15,41,67,000, showing a rise of Rs. 43,51,000. Of this, Rs. 39,00,000 are due to exchange, leaving as due to other causes a rise of Rs. 4,50,000 this year. This rise of Rs. 39,00,000, to explain it more closely, is made up in this way. There is a sum of Rs. 46,50,000 for exchange

exchange compensation, and there is on the other side as against that the sum of Rs. 7,50,000 due to the British soldier's pay, which is taken, subject to revision, at 1*s.* 3¼*d.* instead of 1*s.* 2⅜*d.* Now, we have, as I have said, in our estimates a sum of Rs. 46,50,000 for exchange compensation allowance. That exchange compensation allowance has been attacked to-day in this Council, and I will endeavour to show why I think it is absolutely necessary that it should be given to all the officers of the army. The pay and allowances of the officers of the honourable East India Company's service were fixed in the last century. They were composed of two parts. They included British pay, converted into Indian currency at the rate of 2*s.* 6*d.* to the rupee, together with certain allowances fixed in rupees. We have three classes of officers now. First, the officers of the Indian army; the few of them who still remain receive exactly the same pay and allowances as in the old company's days. Secondly, the British officers; the pay and allowances of the British officers were fixed in the days of the honourable East India Company; the principle followed was to make their pay and allowances, as a whole, equal to those of officers of corresponding rank in the company's service; this equalisation was carried out in 1797 and 1811. While as regards the third class of officers, that is, the officers of the staff corps, their pay was fixed in 1861 at identically the rates of the lower scale which had for many years been in force for infantry officers of both the honourable East India Company's service and the British service when not in the field and when serving within 200 miles of the seat of the Government of each presidency. Thus, the basis of pay of all the military officers serving in India is the pay of the same ranks in England converted at the rate of 2*s.* 6*d.* to the rupee, and the allowances in rupees were fixed at a time when the commercial value of the rupee had never, I believe, fallen below 1*s.* 11*d.* and when the Government rate of exchange had never fallen below 2*s.* Now, with a rupee at or below 1*s.* 3*d.*, as it now is, it is evident that the sterling value of the allowances of these officers has fallen 50 per cent. and that the sterling value of their pay has fallen 37½ per cent., while I think that no one can deny that the cost to a British officer of living in India has risen rather than fallen, that there has been a general rise in the price of British goods, and that there is ample evidence to show that prices in India are rising rather than falling as apart from British goods. Under these circumstances, the rate of their pay having fallen 50 per cent. and of their allowances 37½ per cent., so great was the hardship from which officers were suffering that some measure of relief had become not only an act of the most elementary justice, but an act of absolute necessity.

"Now, turning from the exchange compensation allowance to the question of the Military Budget Estimates, I said that, setting aside the differences due solely to exchange, there is a rise this year over last year of Rs. 4,50,000 in the estimates which has to be accounted for. One item alone, and a very unforeseen item, very nearly accounts for it. We had a very bad fire at Peshawar last autumn, and Commissariat godowns, containing great quantities of stores and equipment, were burnt to the ground. The replacing of these stores will alone cost over Rs. 3,80,000. The second item—an incidental item it may be called—is this. Last year, by a mere chance, one of our cavalry regiments was absent for half the year, having been sent to Egypt, and therefore we only took into account in last year's estimates the maintenance of that cavalry regiment for half a year. This year we have to take it for the whole year. That gives Rs. 3,10,000, making, with the above sum of Rs. 3,80,000, on these two items alone a sum of Rs. 6,90,000, as against our total rise of only Rs. 4,50,000.

"The estimates vary in their items and details very much from year to year. Increases in one part of the estimate are met by decreases in another. Decreases, I am sorry to say, are generally more than balanced by increases. I do not wish to trouble the Council with details, but there is one item of increase which I think it is necessary to speak about, and the more so because it is one of those which formed the subject of criticism by my honourable friend Sir Griffith Evans. And that is the question of the Commissariat accounts. These show in the estimates for this year an increase of Rs. 4,90,000 due to rise in the price of food. There was also an increase last year due to the same cause. I made this the subject of a special enquiry, and was furnished by the Commercial branch of the Finance Department, through the Commissary General, with some figures as to prices in India, which I think honourable members of this Council

will find, as I did, somewhat startling. The number of seers of different articles of food which can be purchased for a rupee at different stations, and certain characteristic stations, were taken; and, going back to the year 1884, the lowest, as already explained, in military expenditure, since the Afghan War, I find that the price of rice has risen 38 per cent. between 1884 and 1892 on the average of Madras and Rangoon; wheat, which we have taken for seven stations, has risen 72 per cent. between 1884 and 1892; barley, which is one of our most important items as food for horses, has risen 85 per cent. between 1884 and 1892; and the price of gram has increased 49 per cent. between 1884 and 1892, taking such stations as Cawnpore, Delhi, Rawalpindi and Karachi. Now, this is a very remarkable fact, and, when my honourable friend Sir Griffith Evans asked whether we would enquire whether the Commissariat prices have not risen a little too fast, I am happy to inform him that the Commissariat prices have not risen so fast as the prices given to us by the Commercial Branch of the Finance Department.

"I now come to another subject of friendly criticism by my honourable friend Sir Griffith Evans,—the question of compensation for dearness of food to Native soldiers, and the compensation for forage also given to Native soldiers in the silladar cavalry regiments. Sir Griffith Evans seems to think that the rates of compensation were solely dependent on the certificate of the commanding officer. That is not so. It is perfectly true that a certificate is sent in by the commanding officer that these were the ruling rates in the bazar at the time, and that upon that the claim for compensation is admitted. But that claim is subject to what I consider a most important check. It is subject to audit in the controller's office, it is subject to check by what is known as the *nirik* prices, which are not prepared by the Commissariat Department or by the commanding officer, but by the civil officer of the district, and which are certified to by him, and that is the check upon any possibility of collusion between the commanding officer or his men, which would be very unlikely, or between anyone in the Commissariat Department and the men. That is, I consider, a most necessary, separate and independent check.

"I do not know that, as regards these Indian Budget Estimates, I need trouble the Council any further. I have shown that, apart from exchange, there is a rise of Rs. 4,50,000 this year which is due to circumstances over which we have no control.

"The next matter to which I will refer is the Indian Military Works Estimates. These estimates provide for the construction and maintenance of all military buildings for British troops, and in certain places for the barracks for Native troops, for military roads, for the maintenance of all our defensive works, and for the construction of all such works, other than some to which I shall presently allude, that have been provided for in the Special Defences Estimates. Upon these Military Works Estimates fall the cost of water-supply and drainage of our cantonments and all barrack establishments, also the construction and maintenance of military hospitals. Those of this year show a reduction of Rs. 19,42,000 over last year. Now, I may say at once—and in doing so I am speaking for the Government of India as well as for the Commander-in-Chief and myself—that we have agreed to a reduction this year to meet a financial difficulty; but it will be very easy for me to show how impossible it would be for such a reduction as this to be continued. The system of devoting a fixed grant to military works was settled in 1880, and it was then arranged to give one crore of rupees for military works. That was 21 per cent. below the average expenditure of the previous five years, which had varied from Rs. 1,18,00,000 to Rs. 1,33,00,000 per annum. And therefore the fixed grant given in 1880 was 21 per cent. below the average expenditure of the previous five years. Since that time all the following additional causes of expenditure have been thrown upon the crore:—there has been an increase of 10,000 British troops; Baluchistan has been occupied and barracks for the troops have been built; Upper Burma has been annexed and barracks for the troops have been built there; and, in addition to that, the great demands of sanitary science have compelled us, and rightly compelled us, to do a great deal more for the health of the troops than had been done previously; a water-supply—above all, a pure water-supply—is one of those things which we have endeavoured to obtain for the troops. In 1880 also it was only to the needs of British troops that this crore was applied, but since then we have had to send Native troops to out-of-the-way

the-way places like Baluchistan, where they have to live in severely cold climates, where such huts as they can build with unskilled labour are utterly insufficient, and consequently we have been obliged to build lines for them; and this again and the maintenance of these buildings are drawn from the crore. Last, but not least—the straw that breaks our back—there has come this year upon the crore the charge for exchange compensation allowance for the establishments maintained by that crore. The result is that, though we have agreed to this temporary reduction to meet a financial difficulty, it means practically the undertaking of no new works, the diminution of the amount for repairs desirable to military roads and buildings, and I would say an almost complete stoppage of all sanitary improvements.

"I now turn to the Special Defence Estimates. These Indian Special Defence Estimates contain provision for the original works of certain special defences, such as the defences of the seaports of Calcutta, Bombay, Madras, Rangoon, Karachi, and Aden, and the defences of the passages of the Indus and the defences of Quetta. The maintenance of these special defence works will fall again upon the Military Works Budget. The Special Defence Estimates are only for the original works. In 1890-91 the Special Defence Estimates in India were Rs. 53,66,000; for 1894–95 they are only Rs. 15,23,000; so that there is a diminution here of Rs. 38,43,000. This is due to the fact that the expenditure on original works is coming to an end, and also that we have taken as little as possible this year of the amount remaining to be spent.

"Thus, taking all these different estimates, as far as India is concerned, there is an increase of Rs. 43,51,000 on the Military Budget Estimates, as against a decrease of Rs. 57,85,000 on the Military Works and Special Defence Estimates, which gives a total reduction as compared with last year of Rs. 14,34,000, a reduction which, had it not been for the exchange compensation, would have been Rs. 60,91,000.

"I will next speak of expenditure at home. Expenditure at home comes under three different estimates. These are what may be called the Army Estimates for Effective Services; the Army Estimates for Non-Effective Services; and lastly, the Special Defence Estimates. In 1893–94 the Effective Army Estimates were 2,244,100*l.* This year they are 2,069,200*l.* There is therefore a reduction in the Effective Army Estimates at home of 174,900*l.* this year. Of this reduction we can really only claim here in India the credit for 10,000*l.* We have made our demands for stores this year less by 10,000*l.* than they were last year. The remainder is due to a regulation of payments between the Secretary of State for India and the Secretary of State for War. It is always a complicated business, and we never can know how much we shall have to pay in one year and how much will hang over for the next; but I can only say that the whole of those effective estimates are due to payments under the orders of the Secretary of State which it is very difficult indeed for us to check. As regards the Non-Effective Estimates, those for 1893–94 were 2,253,400*l.*; those for 1894–95 were 2,351,600*l.*; giving an increase this year of 98,200*l.* That increase has as yet been scarcely explained to us by the Secretary of State. We cannot control that. It is practically a question of our share of pensions, deferred pay, and so on, for the British Army, and it is a question of pensions also to the officers of the Indian Services. The rise or fall in it is automatic, and practically out of the control of the Government of India.

"Next, as to the Special Defence Estimates at home. Last year, that is 1893-94, they amounted to 174,700*l.* This year they are 22,600*l.*, showing a decrease of 152,100*l.* Now, whereas the special defences in India are for works, the special defences at home are for armaments, and these home Special Defence Estimates show this great reduction for the same reason that the Indian ones do, namely, that the works and the armaments are coming to an end.

"The summary of all this is that on the whole the Home Military Estimates this year as compared with those of last year show a total reduction of 228,800*l.*, or something like Rs. 39,00,000 at 1*s.* 3*d.* exchange. The total reduction upon the whole estimates at home and here amounts to Rs. 53,34,000, and that after taking into account exchange compensation allowance, but for which there would have been a decrease of a crore.

"I have thus shown that we have effected this year a very considerable decrease in our military expenditure, both in India and at home.

"And now I wish to say a few words on the general question of military expenditure. First of all, as regards those home charges to which my honourable friend Sir Griffith Evans has alluded. It is well known that the Government of India has long held that the home charges were greater than the Government of India thought that they ought to be. The Government of India has made repeated representations on that subject to the Secretary of State, and the Secretary of State has,—there is not the slightest doubt,—given to those representations his most earnsst attention. The question of outstanding accounts between ourselves and the War Office had attracted a great deal of attention, and a committee was formed, with Lord Northbrook as president, which took the question of these payments into account. The result was a very considerable diminution on the recommendation by Lord Northbrook's Committee of the amount which India had to pay to England, and the fixing for the future of a capitation grant of so much per head per man to be paid to the War Office in lieu of the old system of assessing those charges year by year. That no doubt has affected a considerable reduction in our expenditure. But we were still not satisfied; and not long ago—my honourable friend Sir Griffith Evans has quoted the date of the Despatch as having been mentioned in the House of Lords—we did in 1892 address the Secretary of State, and ask him to have this question still further taken into consideration by a Royal Commission; but the Secretary of State has replied to that Despatch, and he says that he does not consider that the questions at issue are such as can be taken into consideration by a Royal Commission; that they involve questions of great Imperial policy, and therefore he does not think it desirable to adopt our suggestion. It will still be open to us, I presume, on any particular points, to press for any change, or to invite reconsideration by the Secretary of State.

"As regards Indian charges, that is to say, military expenditure in India, with which I am of course more directly concerned than with the home expenditure, the position of the Military Member of your Excellency's Council is always a very difficult one. He has, as it were, a double responsibility. He is jointly responsible with the Commander-in-Chief for the efficiency of the army; for under him (the Military Member of Council) are those great services, the Commissariat and Transport Department, the Ordnance Department, the Military Works, the Remount Department, on the efficiency of which the efficiency of the army very largely depends. He has, therefore, a joint responsibility with the Commander-in-Chief for the efficiency of the army, and also that great responsibility which he shares with every member of your Excellency's Council—the responsibility for economy, and in such a time as this the responsibility for keeping expenditure down as low as possible. It is never an easy task. In times of financial pressure it is a most onerous task: My honourable friend Sir Griffith Evans spoke in the recent debate on the Tariff Bill of my honourable financial Colleague grovelling in the dust-heaps among fish-maws and shark-fins to meet a deficit of 3½ crores. I think, if he were to see the Military Secretary, Sir Edwin Collen, and myself, wrestling with such questions as whether we should allow another kerosine lamp in the ward of a hospital or another sweeper in a camp in the hills, or whether we should allow British soldiers in the hills to have hob-nails for their boots, I think he would extend the same pity to us as he has extended to our financial Colleague. I can only say that it is only possible to carry out this task, if the Military Member has, as I have had, a financial Colleague who wisely recognises that there is a point beyond which it is impossible to effect reduction, and a Commander-in-Chief who, with broad and statesmanlike views, has accepted the difficulty of the financial situation, and has been willing to aid me in reducing expenditure. But I think that, if my honourable friend had seen the Commander-in-Chief and myself with a long list of items before us—items, every one of which we had accepted for consideration in the estimates, recognising that each one would either improve the efficiency of the army or the health or the comfort of the soldier—and if he had seen us ruthlessly compelled to strike out these items one after another, some of them amounting to a few rupees, some of them to lakhs of rupees, because of the financial situation, I think he might have used another scriptural simile, and might have rightly compared us to two fond and loving fathers of families who were ordered by Herod to take part in the massacre of the innocents.

"My

"My Lord, the fact of the matter is that the bulk of the Indian Military Budget Estimates cannot be touched. These Estimates are based upon fixed numbers of troops, fixed rates of pay and allowances, fixed scales of food and clothing, fixed armaments, and fixed reserves of stores. The establishments are kept as low as it is possible to keep them, and there are only three possible methods of effecting a reduction of military expenditure. These are (1) either reducing the number of troops, or (2) reducing the pay of the troops, or (3) reducing the reserves of stores. Now, I will deal with the last first. There is hardly anything more easy than to effect a reduction of military expenditure by reducing the reserves of stores. It is so easy that there is great temptation to do this whenever a Government finds itself in financial difficulty; but I believe it to be the most wicked and the most wasteful thing which can be done, especially in India. I was a member in England a few years ago of a Royal Commission of which Lord Hartington was chairman, on the military and naval administration of the United Kingdom. Lord Hartington had been Secretary of State for War and Secretary of State for India. Other members of that Commission were Mr. Smith, who was at the time First Lord of the Treasury, and had been Secretary of State for War; Lord Randolph Churchill, who had been Chancellor of the Exchequer and Secretary of State for India; and Mr. Campbell-Bannerman, who had been previously, and now is, Secretary of State for War. On many points we may have differed, but on one point we were absolutely unanimous, and that was that we thought it so dangerous, even in England—this temptation of Governments to reduce their reserve of stores in order to get money in time of emergency—that we unanimously agreed that it should be an instruction to Secretaries of State to publish to Parliament what was the authorised reserve of stores, and how far the reserve in every department corresponded with the authorised reserves, in order to put it out of their power to reduce these reserves without its being known to the public. If that course be so wasteful and dangerous at home, where you have all the great manufacturing establishments in England at your disposal, how infinitely more dangerous and wasteful would it be in India, where we are dependent upon England for the greater portion of our materials of war? The second method which I have indicated is that of reducing the pay of the British troops. You cannot reduce the pay of the British soldier. It is based on contract, and is untouchable by you. It would be most unjust, and you cannot do it. And, as regards the Native troops, I would wish to point out that here, as in England, ours is the only one nation in the world whose proud boast it is that every soldier in the army is a volunteer. We have no conscription, and if you are to keep up a volunteer army you must go into the market and pay such a rate as will get you the right class of recruit. All my information goes to prove that it would be quite impossible to reduce the pay of the infantry soldier of the Native army below what it now is, and we have only recently had to raise the pay of the soldiers of the silladar cavalry in order to get the right men.

"I come at last to this question, can the numbers of the army in India be reduced? That is not a question on which I would personally wish to express an opinion, for this reason, that the strength and number of the troops as they now are have been definitely fixed by the Government of India and the Secretary of State. After reviewing the condition of India, they have been fixed according to what is considered necessary for safety against external and internal danger. That strength is reviewed by the Government of India from time to time, and has recently been reviewed by us and by the Secretary of State, and no reduction of the army in India can be made by the Governor General in Council alone. No reduction can be made except on well-considered grounds, carefully studied and so reasoned out as to convince Her Majesty's Government; because the strength of the army in India is not only a question of Indian but is a question of Imperial policy.

"I wish I could say that, even with the present strength of the army, there is no probability of a rise in military expenditure, but I cannot honestly say that. I have shown one steady cause of increase—increase in the food prices; food alone amounts in our budget estimates to 180 lakhs per annum. Wages, too, have undoubtedly risen; we cannot get followers for the same wages as formerly. We have been obliged, in some instances, to raise the rates of their pay, and I am very much afraid that further rises may take place.

Special defences erected out of the Special Defences Grant are now all perfectly new, but by-and-bye they will require renewal, and their renewal will fall upon the Military Works Grant. All those things which we have to purchase at home are increasing in cost. As the rupee falls prices rise, and not only is our British cavalry largely, but our British artillery is entirely, dependent upon Australia for horses, and Australia is a country with a gold currency. The volunteers are a constant and steady source, I am very happy to say, of increase in our military expenditure, because their numbers and the numbers of efficients are constantly increasing. Sanitary demands upon us cannot, I venture to think, be withstood. A pure water supply and better sanitation for our cantonments, in order that that curse and scourge of India, enteric fever, may be reduced, these are absolutely necessary; and above all things, there is one class of our estimates in which expenditure has risen, and if science continues to go on doing for military armaments what it has done in the past, expenditure will continue to increase in a most extraordinary way. I refer more particularly to the ordnance part of our expenditure. To give you some idea of what these changes in armament mean with regard to increased expenditure, I will cite a few instances. We have recently re-armed our field batteries with 12-pr. breech-loading guns, instead of 9 pr. muzzle-loaders. The 9 pr. muzzle-loading gun cost 90*l.*, and the 12-pr. breech-loading gun costs 270*l.*; that is three times as much as the 9-pr. The 9-pr. battery cost 2,652*l.*, while the 12-pr. breech-loading battery costs 5,325*l.* Again, we have recently armed our British infantry with the Lee-Metford magazine rifle. The rifle itself costs little more than the Henry-Martini, but its ammunition costs Rs. 103 per thousand rounds as against Rs. 52 per thousand rounds for the old rifle. The shells for the 12-pr. cost 68*l.* per hundred, and shells for the 9-pr. cost only 15*l.* per hundred. The sights of a 9-pr., again, cost 2*l.* a-piece, while the telescopic sights for the 12-pr. cost 12*l.* To turn to the larger ordnance. It is a very long time, quite a matter of ancient history, since I joined the army. But when I joined the army the largest gun was a 68-pr., and the price of it was 97*l.* The price of a 10-inch gun mounted in India now is 10,000*l.*, and only a few years ago, before your forts were re-armed, the 9-inch gun mounted in India cost only 1,500*l.* The projectile of the largest gun in the service now costs 23*l.*, so that four shots from the largest gun in the service now cost as much as the largest gun cost when I joined the army. These facts will give you some idea of the uselessness of talking about reducing military expenditure, in the face of the greatly increased expenditure arising from improvements in armaments and weapons of precision which have resulted from the progress of modern science, a charge which in the nature of things, too, must ever go on increasing, and which will always add very greatly to our financial difficulties. All that I can promise to do is to use every effort to keep down military expenditure consistently with the efficiency of the army for war. The most searching inquiries are in progress into all causes of increase, and will be pushed home. A system of control which we have lately introduced will enable the Military Member of your Excellency's Council to keep his finger on the pulse of military expenditure constantly, in a way that I think it had been impossible to do before. Every rise of that pulse will be marked, and such remedies as are possible will be applied. But, I repeat, our army, British and Native, is an army of volunteers, and I could conceive no more dangerous or foolish course than to push economy to the point of either diminishing efficiency for war, or creating discontent in the army."

His Honour the *Lieutenant-Governor* said: "I have a few remarks to submit to your Excellency's Council on the subject of the so-called Famine Insurance Fund. I do not propose to join the noble army of those who have so often and so unsuccessfully attempted to explain away the misconceptions which have grown up round this unfortunate phrase, or to enlighten the invincible ignorance which prevails on the subject in the minds of the public. I call it an unfortunate phrase, because a surplus and an insurance fund are things totally different in character. An insurance fund must be kept up regularly, or the insurance is vitiated; a surplus is a result which you may aim at, but which circumstances beyond your control may make it, as now, impossible for you to achieve. If this unfortunate phrase had not been in use, it would have been unnecessary for my honourable friend the Finance Minister to say that he intended

intended to suspend the Famine Grant ; it would have been sufficient for him to say that, as he had a deficit, he had not got a surplus. But even here, in the purest region of official thought and language, a misconception is created by the use of this misleading term. The Honourable Finance Minister has told us that he has got a deficit of three crores to meet. But, when he says that, he does not mean what you or I should mean if we used that expression, nor what the public thinks he means. He has really only got a deficit of two crores, that is to say, his estimated expenditure exceeds his estimated receipts by two crores. But he would like to have a surplus of a crore and to spend it on reducing debt or on protective public works, and compared with that ideal position his revenue is too small by three crores.

"But, my Lord, my object in addressing the Council to-day is not to dispute about the use or meaning of words, but to ask the Council to consider the question how this resolution to provide, if possible, an annual surplus of 1½ crores arose, and whether the conditions have altered so far that the necessity for such a provision has wholly or partially passed away.

"The original calculation of the amount of the so-called Famine Insurance Fund was made in this way. In the ten years preceding 1878 there had been two great famines, or rather one great famine, that of 1877, and one severe scarcity, that of 1874. In these two cases the expenditure on famine relief, including remissions of revenue, had been 16½ crores of rupees. But, assuming that this expenditure had been somewhat exceptional, the Government estimated that 15 crores might be taken as the amount that would ordinarily be spent on famine relief in ten years ; and therefore they decided to provide a surplus of one-tenth of that sum, or 1½ crores, each year, which should be spent either on reducing debt or on protective railways, so that, when the next famine came upon us, it would cost less to meet it, because we should have an enlarged railway system by which to transport food, or, if we had to borrow, we should be in a better position to do so, and should not have increased the total volume of our debt.

"Nearly at the same time the Famine Commission approached the problem from a different direction. They held that the maximum number of persons to be relieved in the worst conceivable year was 2½ millions, and the cost of such relief, at Rs. 50 per head, was 12½ crores. Calculating from past experience, they estimated that the average number to be relieved in a series of years would amount to a little less than 250,000 persons, and the cost of such relief to 1¼ crores per annum. Their estimate, framed in 1880, was therefore a little lower than that framed by the Government of India in 1878, and the convergence of these two independent modes of calculation justified the belief that the amount which it was intended to provide as a surplus (1½ crores) was not likely to be exceeded as the average charge for famine relief over a series of years.

"Speaking in this Council in 1877, Sir John Strachey said :—

> "'Unless it should be proved hereafter by experience that the annual appropriation of a smaller sum from our revenue will give to the country the protection which it requires, we consider that the estimates of every year ought to make provision for religiously applying the sum I have mentioned (that is, 1½ crores) to this sole purpose.'

"I venture to think that the time has come for inquiring whether the grounds on which this figure of 1½ crores was arrived at still remain unchanged. My honourable friend, Mr. Playfair, has led up to this inquiry by his question in the speech we have just heard, whether the Government of India is now prepared to say—and he presumed it is not—that an adequate network of subsidiary railways has been completed throughout the Empire, and that the precautions initiated for the protection of the people from the financial as well as from the material consequences of famine have been completed. I shall attempt to show that so large a sum is no longer required for the special purpose of providing against the expenditure likely to be incurred when a famine visits us, although it must always be desired that a surplus of this amount should exist and should be available for the development of the resources of the country.

"I begin by reminding the Council that the calculations made by the Famine Commission showed that the provision of 20,000 miles of railway,

nearly half of which had been completed at the time the Report was written, would suffice to ensure the means of sure and speedy transport of food into every part of India that is liable to be afflicted with famine. The cost of constructing an additional length of 10,000 miles of railway was estimated by them at 60 crores of rupees. But they went on to say that 'it was probable that less than one-half of the length first named, or 5,000 miles, in addition to the existing lines, would go far to remove all future risk of serious difficulty in supplying food to any part of any district in the whole country.' The number of miles of railway open at the end of 1893-94 was 20,395; and, though this includes some military lines on the frontier, and some others which only indirectly serve for the transport of food, it may safely be said that we have more than covered the minimum of 5,000 miles of additional lines demanded in the above quotation.

"The next point I wish to bring forward is that the Famine Commission drew up (page 172 of their Report, Part II.) a list of the railways which they thought specially requisite for the purpose of protecting the parts of India most exposed to famine. They specified in the Punjab the track north and north-west of Delhi irrigated by the Western Jumna Canal; in the North-Western Provinces, the province of Bundelkhand; in Bengal, the districts of North Bihar and Bhagalpur, and country to be traversed by the East Coast Railway from Calcutta to Cuttack and on to Madras through the Godavari and Kistna deltas; in Madras, the Ceded Districts, which ought to be put in communication with the same deltas; in Mysore and the Bombay Dekkhan, certain projected lines connecting those districts with the existing railways and with the sea. The Council is probably aware that the whole of this programme, except the East Coast Railway, which is still in hand, has been carried out. We have constructed the Delhi-Umballa-Kalka line, the Rewari-Ferozpur line, the extensions of the Tirhut and Northern Bengal line, the Indian Midland, the Southern Mahratta system, and the Nellore and the Bezwada-Guntakul Railway, and we have made two important protective railways besides which the Famine Commission did not contemplate, the Dharmaveram-Mutupet, which runs through some of the poorest parts of the Madras Presidency, and the Bengal-Nagpur, which, though not penetrating a region likely to be visited by the famine, taps the rich districts of Chattisgarh, and enables their food-stuffs to be carried to the relief of distress in other parts of India. The total mileage of these lines is 4,896 miles, and the East Coast, which is unfinished, if carried out to Madras and to Calcutta, will add about 1,070 miles to the number. We have thus in these fifteen years carried out almost all the schemes which the Famine Commission held to be necessary for the protection of the country against famine, and two useful schemes besides, and it is a reasonable thing for us now to reckon up the results, and to consider what remains to be done. Have any defects been discovered in the scheme of the Famine Commission? Is there any tract which they did not know of, but which we now know to be specially liable to famine and unprotected against it? I am not aware of any. Speaking with such authority as attaches to me as Secretary to that Commission, and with such knowledge as I have gathered in the various offices I have filled since that time, I do not hesitate to say that the only considerable spot in India on which I could now lay my finger, as both liable to severe famine and insufficiently protected against it, is Orissa. When the East Coast Railway is finished—and I trust that whatever constructive work is starved in this black year my honourable friend the Minister for Public Works will not allow this work to be starved—I believe that the work of railway extension with the special object of famine protection will, as far as human foresight can guide us, be completed.

"It seems obvious, then, that the results being attained, the efforts for achieving those results may cease or be relaxed. Insurance becomes less costly as the danger from fire decreases. Our house was of thatch. We have rebuilt it in brick and iron. Surely we no longer need the apparatus of water-buckets and the machinery for pumping and the staff for applying the hose which we were obliged to provide before.

"It may be said 'this is mere *priori* argument; you think you have provided a machinery for putting down famine, but wait till it is tried. You have fortunately been spared any such visitation as that of 1877; who can tell that, if such a calamity should recur, you may not have to pour out money again like water

water to save life?' To this I answer that we have been tried, and our machinery has been found to work and act successfully. We have certainly not experienced such a famine as that of 1877-78, or of 1868-69, and may we long be spared such visitations; but, as far as I can judge, we have experienced droughts and climatic conditions similar to those which produced the famines of 1861 and 1874, but we have escaped from experiencing the same effects. The Bengal famine of 1874 was one of those the expenditure on which (about six crores) was included by Sir John Strachey in framing the estimate of 15 crores as the cost of famine relief in a ten-year period; and I think it is not too much to say that the possibility of such a famine or such an outlay has been stamped out by the construction of the railway system north of the Ganges. In Behar within the last six years, in 1888 and 1891, there was a failure of rain equal or very nearly equal to that which occurred in 1873. My predecessor in 1889 and I myself in 1892 made preparations for a visitation of famine, but we had to meet nothing worse than severe scarcity in a limited area. On both of these occasions, in place of the six or seven crores of 1874, we had to spend three or four lakhs of rupees. I say therefore that such a famine as that of 1874 is now impossible, and such an outlay as that will not be again required and need not be provided for. You can wipe six crores out of your bill of 15, and even then you will have provided amply, and more than amply, for the worst attacks that fortune can make upon you.

"No doubt the same experience has been shared by other parts of India. I believe that my honourable friend Mr. Lee-Warner will bear me out when I say that in the Kaladgi or Bijapur district of Bombay, where the famine of 1877 fell heaviest in that presidency, there were two years, between 1880 and 1885, when there was an almost complete failure of rain, and the blackest anticipations were indulged in. But the newly-opened section of the Southern Mahratta line poured in such an ample supply of food that panic never got its head, prices were kept down, and, though the Bombay Government were on the watch and kept many lakhs of rupees in reserve in case of a demand, there was no necessity for any large famine expenditure.

"As a matter of fact, the accounts show that in the last thirteen years the direct expenditure on famine relief has only been Rx. 337,760, or less than 34 lakhs, or than three lakhs of rupees a year. The rest of the surplus has been spent, 5½ crores on protective railways, 5½ on reduction of debt, and 1¾ on irrigation works. If, therefore, the calculation which was made by Sir John Strachey in 1878 were now repeated, it is clear that the Government might be content to provide three lakhs of rupees instead of 1½ crores for expenditure on famine relief proper. If the calculation made by the Famine Commission were now re-made *de novo*, it would be necessary to ascertain the cost of the uncompleted part of the East Coast Railway and of any other railway projects which later experience has shown to be requisite for the protection of exposed tracts, and to distribute that total amount over a certain number of years, as the provision which it is necessary to make against famine. To this must be added the amount hypothecated to meet the loss on the guarantee on the Indian Midland and Bengal-Nagpur Railways, as long as that loss continues, which I trust will not be many years more. But in any case, I trust I have convinced the Council that there is good reason for thinking that it is no longer necessary to set apart so large a surplus as 1½ crores for the definite purpose of meeting the recurring expenditure which the occurrence of famines entail. It is, of course, always desirable to budget for a surplus, and the larger the better; but my respectful advice to the Government of India now is that they should re-consider the amount which it is requisite to attempt to provide, and should, in future, frankly and fairly call it a surplus, and drop the phrase Famine Grant or Famine Insurance Fund altogether."

The Honourable Mr. *Westland* said:—"The remarks of honourable members with regard to myself have, for the most part, been expressions of sympathy with me in my financial distress, for which I assure the Council I feel very grateful; but the circumstance points to one special feature in the present position. It is this, that the Budget is not put forward by the Government of India as one that is satisfactory to itself; our programme pretends only to be the best that we can frame under the conditions on which we are this year compelled to work. I shall not, therefore, attempt to defend our position upon its merits; the mere fact that I have declared a deficit for the coming year is

sufficient to show that the position is indefensible on its merits The controversy upon this point hangs round the question of the cotton duties, and that is at the present moment rather in a political than in a financial phase. Its financial aspect has been ably treated by my friend Sir Griffith Evans, who, to use a celebrated phrase, can speak from a position of greater freedom and less responsibility. Every word that he uttered in criticism of the general financial position displayed in the Estimates I could easily accept as my own—it is a position of strain which can last only for a limited time, and which we have loyally accepted for that limited time, under the circumstances already fully laid before the Council. But on this general question I abstain from entering on further discussion, for I could only repeat what I have said on an earlier occasion.

"I wish to say, before I pass from the general subject, how much I appreciate the efforts which were made by the heads of the great spending departments, General Brackenbury and Sir Charles Pritchard, to reduce their demands to the very lowest point. Had it not been for their assistance in this matter, I certainly would never have succeeded in producing in my Estimates so low a deficit as only 30 lakhs of rupees.

"Before discussing the larger questions arising out of the debate, I propose to take up one or two smaller subjects to which the Honourable Mr. Playfair and other members have made reference. Mr. Playfair, with some justice, complained of the very short time allowed to the community of Calcutta to consider the financial statement before our taking up the final discussion. It is due to the misfortune, for which I am afraid I cannot accept responsibility, of Easter falling during the week that succeeded the presentation of the Estimates. The Estimates themselves are fixed by certain circumstances within a very narrow limit of time. Our practice is to have everything practically complete about March 10th, and then, before closing the figures, to wait for the reports of the receipts and outgoings of the month of February. These come to us, say, about March 12th to March 15th, and we proceed to make any final corrections in the Estimates which seem on the consideration of February's figures to be called for, and close them about March 15th to 18th, so that they are ready, after the necessary examinations, for presentation to the Council about March 21st or 22nd. I mention this in order to show that in the regular course of business we could not avoid presenting the Estimates just before the Easter holidays. The honourable member is aware that the curtailment to five days of the week ordinarily allowed for consideration was due to arrangements made for the convenience of certain non-official members who would have been unable to attend on Thursday. I shall do my best to make better arrangements next year, as I shall certainly avoid any cause which would deprive the Government of the helpful criticism of the Bengal Chamber of Commerce.

"Mr. Playfair has asked me certain questions about opium cultivation, and the short crops of the last two years. In the first of these years the shortness of the crop was due to drought, which produced a small crop of high consistency, and in the second it was due to heavy rains, which produced a large maundage but of very low consistency. The causes were, therefore, in both cases climatic. The question of increasing the payment made to cultivators has been already under consideration, but it was impossible to take any definite steps while the whole question of opium in India was under examination by a Royal Commission. The fact is that for years our hands have, in the matter of opium administration, been very much hampered by the persistent calumniation and misrepresentation which we have suffered from an English association of gentlemen, who think that the excellence of their motives is sufficient justification for the baselessness of their statements. We are very glad that the whole subject has, to their dismay, been made the subject of elaborate inquiry instead of a simple condemnation; and, though we do not in any way presume to anticipate the findings of the Royal Commission, we cannot conceive but that, after the evidence which has been made public during the last cold weather, the result will be to leave the Government of India more free to administer its opium department in the manner which it knows to be right and just to all interests concerned, without the perpetual presence of the feeling that every step it takes will be misunderstood and misrepresented in England.

"As

"As regards the price of opium taken in our estimates, the Honourable Member is right in his supposition that we consider the price to be largely influenced by the fall of silver. China, as he is aware, is a country with a silver currency—a currency which cannot be protected from depreciation in the manner in which we have protected ours. Our opium fetches a certain number of dollars in China, and the Calcutta prices are determined by the China prices. The fall in the value of silver can at any rate have no immediate effect upon the dollar price in China, but it makes those dollars produce a smaller number of rupees in India. I cannot say if we can rely upon receiving, during 1894-95, the amount of opium revenue which we have taken in our estimates—it is notoriously one of the items in which our estimates are very uncertain. But I have at any rate taken a lower revenue than has ever yet been estimated, and I live in hope that it will be realized.

"My honourable friend asks me if I can justify the exchange rate of 14*d.* taken in the estimates. I admit I cannot do so with any confidence, but I ask him, in turn, what rate he would propose, and how he would justify that rate. The whole question of exchange is at present in a state of flux, and the question what rate we should realize depends upon many circumstances. It depends more than anything upon the rate that will prevail during the next export season, and I do not know that any man in India can foretell that. Fourteen pence may prove too high, and, on the other hand, it may conceivably turn out too low. I think it is a fair and not too sanguine compromise between opposing considerations.

"I was pleased to hear that it was possible to hold the opinion that our accounts, if properly made up, would shew a surplus of some millions, instead of the deficit I have deduced. But I am afraid that I cannot accept the view. The manner in which the accounts of India were made up till about 1884 was this. The sterling pounds of the English expenditure were added to the Rx. of the expenditure in India, and then to the total of the whole was added an item called 'Loss by Exchange,' which was the difference, as compared with two shillings, upon the actual remittances of Council Bills during the year. One result of this system was that, in any year in which the Secretary of State failed to obtain by his drawings the full amount of his expenditure, the result of the year's account was benefited by his failure. While the rupee remained somewhere in the vicinity of a tenth of a pound, no great harm was done. Remittances sometimes fell short of, and sometimes exceeded, the expenditure of the year; but, taking year's account with year's account the result on the whole was fairly correct. But, when the rupee began to sensibly fall away from this standard, the difference threatened to vitiate our accounts. I was Comptroller General at the time, and I urged upon the Government that the only way our accounts could be protected from serious inaccuracy was by taking the sterling expenditure to account at its actual equivalent in rupees, whether the amount was, or was not, obtained by actual remittances during the year. I may say that the inaccuracy to which I refer was, or rather would practically always have been, an inaccuracy in understatement of the expenditure. After some discussion, in which the sole question was how to frame the accounts so as to express the facts with the greatest correctness, my proposals were accepted, and since then we have, in adding £ sterling to Rx., inserted the column which is headed 'Exchange.'

"The peculiarity of our accounts, as is well known, is that, while all our revenue is received in rupees, a large portion of our expenditure is in sterling, namely, some 15½ million pounds. Now, I hold that, to make your accounts correct, you are bound to set every pound of that expenditure against your revenue, as absorbing, say, 16 rupees of it. If you meet the 15½ million pounds by remittance, this is the result that actually takes place, and you have met your £ sterling liabilities out of your actual revenue. If you do not make the remittance, you will have to borrow money in sterling and pay sterling interest on it in future until you do discharge the liability by remittance; but, however you put it, you do not meet the sterling charges of the year until you charge them off (or, in fact, until you have met them by actual remittance) at their full equivalent of R16 per £. That we separate the R16 into two columns, of which the first shows R10 and the second R6, is a matter of convenience; the essential point in the account-keeping is that we bring in the

whole R16, and, if it were not for this fact, the first column where the R10 is shown would not have any business in our accounts at all. I cannot conceive the correctness of a system by which, during a year like the last, in which our remittances fell short by 8,000,000*l.*, we would become entitled, by reason of that failure, to bring Rx. 5,000,000 to credit of revenue; and I am quite sure that no book-keeping arguments would for a moment be allowed in justification of such a course. Mr. Playfair is perfectly correct in his description of the book-keeping entries by which the amounts are brought upon our books; but the technical answer to his argument is that the credit to deposit account by debit of the exchange that we have charged off is *not* closed to profit and loss, but is closed to balance and held at credit to meet the charge upon the theoretically necessary eventual remittance which will discharge the liability. But there are certain matters relating to the presentation of the Government accounts which cannot be discussed from the mere book-keeping point of view; and I am quite sure that in no mercantile accounts could 1*l.* of expenditure be charged off as R10 on the mere ground that no remittance had been made to meet it.

"I pass on to the more general questions which have been raised during this debate; and the first of these is that relating to the Famine Grant.

"The questions involved in the so called resumption of the Famine Grant have been several times explained in this Council. The very positive statements of Sir John Strachey and of Lord Lytton have repeatedly been brought forward, as if they interposed some insuperable obstacle in the way of the Government doing what seems to it, from all considerations, right and proper with its resources. I am free to admit to the full the argument that these statements—pledges if you like to call them so—bind the Government of India, in some special way, to recognise in its financial arrangements the necessity of providing for famine, even in a year in which famine does not occur. But that every other financial consideration has to be subordinated to this one necessity was never their meaning. Sir John Strachey himself at the very beginning foresaw that an absolute pledge of this kind was an impossibility. He said:—

> 'It is the firm intention of the present Government to apply the funds now to be provided for this special purpose strictly to the exclusive objects which they were designed to secure. In such matters, no doubt, Governments cannot fetter their successors, and nothing that we could now say or do would prevent the application of this fund to other purposes. Without thinking of a future far removed from us, events might, of course, happen which would render it impracticable even for us, who have designed these measures, to maintain our present resolutions.
>
> 'So far, however, as we can now speak for the future, the Government of India intends to keep this million and a-half as an insurance against famine alone. In saying this, I should explain that we do not contemplate the constitution of any separate statutory fund, as such a course would be attended with many useless and inconvenient complications, without giving any real security.'

"Had it not been for the ample explanation already laid before the Council by Sir Charles Elliott, I would have gone on to quote the statements made by Sir Auckland Colvin on the subject of the alleged permanent obligation of the Famine Grant; but I shall content myself with referring to the discussions in this Council in March 1886, and to the explanations given in the Financial Statement of March 1887 (paragraph 71, &c.). I think it is a little unfair to the Government that the question of the resumption of the grant should, at this stage, be attacked as if it were something altogether new and unheard of. As a matter of fact, I am only repeating a policy adopted, and fully justified, by Sir Auckland Colvin, under similar circumstances; and I should not be called upon again to reply to arguments which he fully disposed of at the time, and which are now again brought forward as if no reply or explanation had ever been given with respect to them.

"But, first, as regards the redeeming of the so-called pledge of Sir John Strachey and of Lord Lytton, I find from past accounts, that, during the 13 years

years beginning 1881–82, the following moneys have been appropriated out of this fund:—

	Rx.
Actual Famine Relief	294,000
Protective Railways	5,483,000
Irrigation	1,732,000
Bengal-Nagpur and Midland Railways	2,772,000
Reduction of Debt, direct or indirect	5,327,000
TOTAL	15,609,000

"Considering in what financial straits the Government of India has been during part of this period, I think these figures show a fair redemption of the pledge given that a surplus revenue should be raised and spent upon Famine Relief and Insurance.

"In fact, I think Sir John Strachey himself would admit that the time had now come to consider whether, in our present state of preparedness for famine, the old obligation still remained to us to find 1½ crores a year upon famine policy and insurance. His own statement, in continuation of the quotation I have already made, was—

> 'Unless, then, it should be proved hereafter by experience that the annual appropriation of a smaller sum from our revenues will give to the country the protection which it requires, we consider that the estimates of every year ought to make provision for religiously applying the sum I have mentioned to this sole purpose.'

"Sir Charles Elliott has already dealt with this aspect of the case, with an authority to which no other officer of Government can lay claim. For his experience as Secretary of the Famine Commission in laying the foundation of the policy, and afterwards as Public Works Member of the Government of India in helping to carry it out, invest his opinion on the subject with a special value.

"But that the actual question of the suspension of the grant is in the present year more a question of book-keeping than of anything else will be apparent from what I said in my Financial Statement. If we had maintained the grant upon our accounts, we would spend upon the East Coast Railway the amount of 110 lakhs which is to remain uncharged during 1894–95. Although I am charged with having resumed, and in some way appropriated, this amount, I have, as a matter of fact, arranged that 76 lakhs shall nevertheless be spent upon this very railway, though charged to another head. I am, in short, not stopping the actual outlay of the money, for, with the exception of 34 lakhs of rupees, the whole of the 150 lakhs supposed to form the Famine Grant will be expended during the year in exactly the same way as it would be if the grant were still charged off in our books.

"Now, in all these discussions about resumption of the grant, one thing seems to me to be forgotten. It ought to be distinctly stated by our critics what their alternative is. There are only two possible alternatives: if you continue to charge off the grant, you must either declare a deficit of Rx. 110 lakhs in excess of my figure, or you must raise a further sum of Rx. 110 lakhs by taxation. We have given reasons why we consider this second course inadvisable for the present year; and, as regards the first, it is, except as regards the 34 lakhs by which we consider it advisable to reduce the expenditure, little more than a question of book-keeping. The declared, and the substantial, object of the Famine Grant policy was the maintenance of a sufficient surplus of revenue over expenditure to provide for certain charges. If you do not possess that surplus, and overpowering financial considerations prevent your taking measures to recover it by searching out new taxation, you are not a whit nearer carrying out the Famine Grant policy, when you write down in your accounts that you have spent a certain amount which you know you have not obtained by raising revenue to meet it.

"More than one reference has been made in the speeches of honourable members to the desirability of our employing in some fashion, to the advantage of the State, the large silver balances which at present lie in our Treasuries. We are urged to use them on the construction of railways, or on the purchase —by which, I presume, is meant the discharge—of our rupee paper.

"Now it must first of all be borne in mind that the main object of Indian Finance at present is the re-establishment of the rupee; to that alone we look for our future salvation, for, if we succeed in this object, everything else is easy to us. The loss for a year or two of the benefit we might get from the utilisation of our excess silver balances (which by the way is wrongly put at 84 lakhs, for we could obviously not part with more than ten crores of the amount) is as nothing compared with the gain, both financial and commercial, which will accrue to us if the rupee settles to a rate of 15*d.* or 16*d.*, and becomes independent (as I think it has already become) of the value of bullion. I therefore lay it down as an axiom, so far as present circumstances are concerned, that we should not use those balances so as to interfere with our currency policy. And I think it obvious that any measure which sets these balances free for commercial use—either by expending them, at a rapid rate, on railways or by using them in the discharge of loan—is not only an interference of this kind, but is a measure whose direct effect will be to defeat the object of our currency legislation. We have already lost enough by being obliged to considerably increase sterling debt; the only gain which we can set against that loss is the fact that on this side of the sea the same circumstances have led to the temporary lock-up of some ten crores of rupees. I would have preferred, as I said before, that things had gone on in regular course, and the said ten crores issued in payment of Council Bills. But the commerce of the country would not have it so, and we must accept the position in which these commercial forces have landed us. I am aware that by issuing these moneys I might reduce the rate of interest from its present figure of 9 or 10 per cent. to perhaps four or five. But unfortunately commerce has declared that a rate of 9 or 10 per cent. is necessary to induce merchants and banks to supply themselves with funds by the regular and ordinary method of Council Bills. I would not consider myself justified in creating a stringency of money by the withdrawal of funds from the money market, and I have never attempted such a policy; but when, in the ordinary course of commercial dealings, and as a result of the action of commercial forces, this result shews itself, I accept the fact, and I do not attempt to resist the operation of these forces by flooding the market with my pent-up rupees. The only result would be that another failure of Council Bills would take place, and my rupees would all come back to me. We have realised during the last few months the fact that it is to the operation of commercial forces alone that we must look for the accomplishment of the objects of the currency legislation, and I must, if I look for success in the operation, allow free play to that particular force which has driven into my reserve treasuries ten crores of rupees for which I have no use. Any attempt to use them would certainly cost the State more by the fall in the value of the rupee than we could possibly get by investing them, in any way, in our own loans.

"My honourable friend Mr. Playfair has suggested that five crores of this balance might well be used in pushing forward the construction of railways, and he has contrasted our rate of progress in railway construction unfavourably with that of the United States of America. Now, first of all, I wish to point out that the expenditure of money upon railway construction, or at least its economical expenditure, does not depend merely upon our possessing the money to meet the charges. It is the result of elaborate arrangements that have to be made beforehand—plans, arrangement of work, settling of establishments, purchase and manufacture of material. Our railway contruction is therefore carefully planned beforehand for some years in advance, and, although minor modifications in these plans are possible, such an utter change in them as is involved in the sudden addition of five crores to our outlay is, otherwise than as a form of waste of money, impossible.

"I wish to point out that the stringent measures we have had to adopt with regard to our revenue account have not forced us into any very great diminution in the rate of progress of railway construction. The figures I gave in my estimates will show that the total outlay on construction (including protective railways) is on the whole only reduced from Rx. 4,027,400 in 1893-94 to Rx. 3,450,000 in the coming year. And the comparison which my honourable friend has made between the rate of construction in India and the rate in the United States is, in more than one respect, unjust to India. It may be true that we do not reckon in our yearly construction as many hundreds of miles as the United States reckon thousands, but then, if you take the construction of railways

ways by the State, it must be remembered that the Government of the United States does not contribute a single mile to the construction in that country. We possess some 17,000 or 18,000 miles of railway in India, of which there is hardly a single mile that has not been constructed either by the State or under its guarantee. I do not think there is a single mile of the United States Railways which can in the same way be attributed to the direct outlay or direct financial assistance of the Government. In the matter of railway construction by the State, I feel sure that the Government of India can challenge comparison with the Government of any other country in the world. And I rather think that, in his quoted mileage, my honourable friend has restricted himself to direct construction by the State, and has omitted certain current construction by companies under contract with the State.

"I must confess to a little surprise in finding the proposal put forward by one of the commercial Members of your Excellency's Council that we should buy silver at its present low price, and coin it for issue at the appreciated value of the rupee. It ought not to be necessary to point out that any such process is in its nature a fraud upon the present holders of rupees. Every lakh of rupees profit which we make by such a transaction accrues to us by diminution in the value of all existing rupees—that is, by an operation of indirect plunder of the existing possessors. The analogy of copper coin is in no way in point; copper coin does not pretend to represent in its intrinsic value anything like its coinage value, and the latter is maintained only by our practically undertaking to issue to any holder of 64 pice a silver rupee in exchange for them. At present, our rupees are certainly, to use the technical language of economics, neither a token nor a coin. We want them to pass from the 'coin' state to the token state, and they are at present in the transitional stage; but nothing is more certain than that, if we continue to coin them before they reach the token stage, they will never reach it at all.

"I may be permitted to quote in this connection an extract from some instructions which I wrote a short time ago regarding the advice to be given to Native States about their currency. I said—

> 'If they adopt, to begin with, the policy of maintaining the existing par of exchange with British rupees, as most of them are now doing by closing their mints, they will give their coin the same appreciative value as the British rupee, and the temptation will always be present to the Durbar to make a handsome profit by buying silver and converting it into coin. The loss necessarily falls upon the holders of existing coin, which will be at once depreciated by such a measure, the profit of the Durbar being one that may be once realised, and then is exhausted. But I do not know if every Durbar that undertakes coinage will be able, if matters are left to themselves, and no systematic policy expressly adopted by the Native States, to withstand the temptation of practically plundering its subjects by abandoning the policy now advised, and in many cases apparently adopted, of maintaining a par of exchange with Government rupees.'

"I shall certainly refuse myself to fall into this temptation.

"Occasions such as the present are almost the only public opportunities which a member of your Lordship's Government has to reply to criticisms publicly made upon our action: I therefore make no excuse for asking your Lordship's permission to refer shortly to some matters affecting my department, even though they have not been made the subject of criticism in this Chamber.

"I wish especially to refer to the kind of criticism which is not unfrequently directed against us in England.

"My first reference is to a pamphlet published at the end of last year by a gentleman who may be called a professional financier, the statements in which have been quoted, on the authority, I presume, of the author's reputation, in the House of Commons; and I have seen them also quoted in this country. The author, after stating certain figures as belonging to the Indian Accounts of 1879–80, and comparing them with certain other figures of 1892–93, finds a difference of 22 crores of rupees as the increase of expenditure, excluding exchange, between the two years. He then says:—

> 'It seems difficult to believe that the Indian Government, which never says anything about the 22 crores of additional general expenditure, should come to grief over a crore or two of further loss on exchange.'

"The explanation is simply that our critic has blundered in picking out his figures. The figure he took from the earlier year was the total of expenditure, excluding the railway revenue account, and the figure he took from the later year was the total of expenditure including that account. As the expenditure on this account in 1892–93 alone amounted to about 21 crores, it would itself be sufficient almost to account for the difference which our critic brings out, and which, it will be seen, only means that we were in 1892–93 the possessors of some thousands of miles of railway which very nearly paid their own charges, interest and all. Of course, there have been other increases of expenditure between the two years, but they are concealed by reason of another mistake committed by the author in taking out the figures. He omitted to observe that the figures of the earlier year included nearly five crores of war expenditure!

"I quote this as a specimen of the kind of thing which is seriously accepted in financial circles in London as criticism of Indian finance.

"Let us pass to another case. Honourable Members may remember a recent telegram which Reuter for some mysterious reason thought it worth while to send out from London, which told us of an article in a leading London newspaper, bidding us in a vague and airy way to give up talking about cotton duties, and go in for reductions in all departments of viceregal expenditure. I have seen this quoted in one or two Indian newspapers with the very natural inquiry: what did the writer mean by 'viceregal' expenditure? I can explain the expression only in one way. Indian newspapers know something about Indian finance, and they know, therefore, that, of all the adjectives of which the English dictionary affords a choice, 'viceregal' is a most singularly inappropriate one to apply to Indian expenditure. The writer in England, I am afraid, used the expression simply because he did not know that 'something about Indian finance.'

"I pass to another case, one of the London financial papers, which reached us by last mail, the "Statist" of 24th February. The writer says—

> 'Even at the present value of the rupee, the expenditure in India this year is estimated at 53 millions sterling; and, if we may use the word without offence, it is nonsense to tell us that no further reduction can be made in an expenditure of 53 millions sterling.'

"Now, the beauty of an argument like this is, that you can never escape its force. Let us assume, for the sake of argument (I would not admit it for any other reason), that by hook or by crook we could reduce the expenditure by the three odd millions. Back would come the old argument, 'it is nonsense to tell us that no further reduction could be made in an expenditure of 50 millions sterling.' And so on *da capo*. I must do this writer the justice to say that he admits he knows nothing of the subject, and is not prepared to suggest, out of the whole 53 millions, a single item which might be made the subject of the reduction. His words are—

> 'To suggest where retrenchment could be enforced, without having access to all the official information, would be ridiculous; but in our own minds we have not the slightest doubt that outlay could be cut down in many quarters.'

"Of course he has not access to *all* the official information, but the amount of official information to which he has access is quite sufficient to satisfy the craving of any ordinary mortal. Honourable Members will, no doubt, be interested to learn that the writer of this critique proceeds in his next sentence to solve in fifteen words the whole of the difficult problem of taxation in India. He says:—

> 'And as for the taxation, we are equally confident that that could be considerably increased.'

"Needless to say, he does not give the slightest suggestion either as to method or as to direction of increase, but he is not the less confident in his conclusions. This is the criticism, it must be remembered, of a *financial* newspaper of high reputation, to which I admit I often turn with profit and advantage. Consistently enough, the whole object of the article from which I have

have been quoting is to urge that any acquaintance with Indian finance is a disqualification for its administration.

"It is positively refreshing to turn from declamation of this sort to the intelligent criticism we receive in India. Although it is sometimes adverse, it at least has some reference to the facts.

"I would remark that there is not the slightest difficulty in carrying out the kind of reduction of expenditure which some of our English critics would have us enforce. I could cut down the expenditure in our revenue departments to-morrow, only the chances are that for every rupee of expenditure I save I shall lose five rupees of revenue. I allowed the other day about six lakhs for increases to our customs establishments. I might have insisted upon the old establishments continuing the work, but I know I would have remonstrances from the merchants who found their business impeded while they danced attendance at the customs houses and waited till their turn came round. Even a payer of revenue may claim some consideration. I could cut down the number of courts of justice, but I know I would meet with remonstrances on behalf of the complainants who, having paid for the luxury of a civil suit, find more than the law's delays interposed between them and their object. I could cut down railway expenditure, and would probably be reminded of my folly by a railway accident within a few months. I could reduce expenditure upon repairs of public buildings, and I would probably find I had run up a heavy charge for depreciations, and had greatly increased subsequent urgent demands. Many of our public offices are still housed in what are little better than hovels; I might have made them wait longer for decent accommodation. I might have reduced the amounts which the Military Department tell me ought to be spent in sanitary measures with reference to our troops; and I would possibly be reminded of the effect of it by the outbreak of one of those illnesses with which in India we are always warring. And so I may go through the list. The question of reducing expenditure in India is not that of putting your pen through the figures presented to you by responsible officers, and I am not prepared to manage the finances of India upon the principles of administration applied by a bull to a china shop.

"After remonstrating against these vague and general charges, I do not wish to pass in silence over the only representation we have received with reference to my recent review of Indian finance which pretends in any measure to go into detail. It is a letter from the Bombay Presidency Association, of which the chairman is a member of this Council, who is unfortunately unable to be in Calcutta for this debate. The letter has been published in the Bombay newspapers.

"Adverting to my statement that our present troubles were due only to the exchange difficulty, the letter says:—

> 'The fountain sources will be found elsewhere than in low silver. They must be easily traced to the appalling growth of military expenditure in all its ramifications during the past eight years; in the increased charges on army services, arms and ammunitions, stores, military roads, special defences, and strategic railways. The large growth again of the charges on account of civil salaries and establishments must be next held responsible. Upper Burma is a third cause which has grievously burdened the general revenues of the Empire. And, lastly, the unjust compensation allowance to the Services.'

"The 'unjust' compensation to the Services I shall deal with separately.

"As regards military expenditure, I think there is some misapprehension of the argument I used on 1st March. The increase of military expenditure I admitted, but I pointed out that it had its origin before 1888. My argument was that that increase had been met by the fiscal steps we had recourse to in 1888, and that the new necessities that arose since 1888 were due to exchange and exchange alone. It did not arise, therefore, in immediate connection with the discussion of our present position.

"The question of military expenditure has been so fully dealt with by my honourable colleague, General Brackenbury, that it would be superfluous for me

me to say anything. But the argument of the Association to whose criticism I am replying will be traced in the following paragraph of their letter:—

> 'The annual expenditure on the Army Services has been allowed, under a variety of pretexts, to mount up higher and higher, without any control whatever, not to say aught of the many extraordinary charges incurred on account of the Penjdeh affair, the pacification of Upper Burma, the many uncalled-for and bootless expeditions on the North-West Frontier, and last, though not the least, the special defences, east and west, in pursuance of the so-called policy of "preparedness"—a policy of adventure and external aggression which is calculated to enlarge the already unwieldy boundaries of the Empire and weaken its strength and stability.'

"I am afraid there is an irreconcileable difference of opinion between your Excellency's Government and the Association. If the latter seriously mean to describe the policy of 'preparedness' on the North-Western Frontier, which I admit has cost us very much on frontier railways, frontier roads, and 'special defences,' as a policy of adventure, which has weakened the strength and stability of the Empire, I am afraid that no argument of mine will succeed in meeting the objections they raise to the expenditure involved.

"As regards Upper Burma, the burden of it has distinctly diminished. The expenditure of Upper Burma (excluding military occupation) has all along been about 180 lakhs; its revenue has gradually risen from 76 lakhs to 120. There is certainly, in the burden of Upper Burma, no objection to be taken to my argument that all our difficulties since 1888 have been due to exchange and exchange only.

"I come to the civil expenditure, and here I would remind the Council how I addressed myself to the question on 1st March. I broke up the gross figures into a multitude of details, and then analysed the nature and the cause of the increases; it seems to me that any reasonable discussion of the question must proceed upon these lines. If further explanations are wanted, or if it is desired to pass into greater detail, it can be done; but to abandon the detail altogether, and to go back to the gross figures, and quarrel with them as a total increase, does not in the least advance the discussion. Nor does the peculiar manner in which the Association have manipulated the gross figures in any way promote the explanation of the matter. Following the usual practice, I showed that the increase was so much a year, say, upon any given figure, 10 lakhs a year. The Association's letter pile up the 10 lakhs additional expenditure in each of the eight years they review, and denounce the increase as an increase of 80 lakhs. I can only say that I have attempted to explain the 10 lakhs a year, and I must ask them to believe that the same explanation applies to the total additional expenditure of 80 lakhs in eight years.

"It is a curious commentary upon the letter of the Bombay Association that, while I was considering it, a Calcutta association of exactly the same character (it is called the Bengal Provincial Conference) was holding its meeting. This occurred last Friday, and I quote here two of the resolutions they adopted; they were the only ones which had any reference to State expenditure:—

> '(*a*) That the administration of civil justice in these provinces urgently requires amelioration in respect of (1) court fees and process fees levied upon litigants; (2) the number of judicial officers; (3) the qualifications for civil court amin; (4) the pay and prospects of the subordinate ministerial agency; (5) the encouragement of a resort to arbitration.
>
> '(*c*) That the Conference regrets that the Government should, for financial and other reasons, have found it impossible to give effect to some of the most important recommendations of the Police Committee, which have reference to the raising of the pay and the status of sub-inspectors and inspectors of police, and the Conference is of opinion that financial considerations should not be permitted to stand in the way of a much-needed reform, which has such an intimate bearing upon the administration of justice and the happiness of the people. The Conference accordingly recommends that the suggestions of the Police Committee be given effect to in their entirety.'

"On

"On the general subject of economy in financial administration I do not think it is possible to put the question in more appropriate language than has been used to-day by Sir Griffith Evans, and his criticisms, coming as they do from a non-official gentleman who has long been familiar with public affairs, are a valuable support to a Government assailed on the one side by perpetual demands, not altogether avoidable, and on the other by wild criticisms such as I have quoted from the home papers.

"It is very difficult for any one not actually engaged in administrative work to realise how constant and how pressing are the demands for the expenditure of money in India, expenditure which is on all hands admitted to be desirable, but which has continually to be refused for want of funds. The wants of India are so enormous that there is no limit to useful expenditure if we only had the funds for it. Every one is convinced that money is wanted and should be given for the particular object he has in view, and he is often quite right; but it is only those who sit at the centre where all these demands are focussed, who realise both how great the demands are and how constantly endeavour must be made to prevent them from sweeping away all the revenue we have. If economy is to be measured by the number of proposals for expenditure that are rejected on their way to the final sanctioning authority, or that are rejected by that sanctioning authority, the Government of India can assuredly claim a magnificent record.

"It is easy enough to attack big figures, and to say that, because these figures are big, therefore it must be possible to reduce them. But, unfortunately, the big figures are composed of a number of little ones, and, if reductions or economies have in actual practice to be carried out, it is not by mere alterations in the big figures, but by actual measures adopted with respect to the little ones. And in the same way the expenditure is to be defended, not by merely taking up a big figure and making some general statement with respect to it, but by explaining and defending the details which build up the totals. This process of explanation and defence is continually going on, especially in connection with the preparation of the annual estimates. And it is by an examination of these processes—which I admit would be a very tedious business to any one not engaged in it as a matter of duty—that assurance can be given of economical management. I entirely deny that, in a country like India, the mere fact of the total of one year being bigger than that of an earlier year affords the slightest presumption of the absence of economy. Our general answer to criticisms of the kind is that we do not and cannot admit the premiss from which they too often start, that in a rapidly progressing country like India it is possible to go on from year to year without increasing the figures of expenditure.

"In illustration of what I have just stated as to the manner in which proposals for expenditure continually press upon us, it is legitimate to refer to the questions which from time to time have been put at this Council to the members of your Excellency's Government. At our first meeting I think Mr. Buckingham suggested that additional allowances should be given to officers serving in Assam. At a subsequent meeting the Honourable Mr. Chitnavis suggested that additional grants might be given to educational institutions in the Central Provinces. Again, the Maharaja of Ajudhia suggested that the salaries of the provincial services in the North-Western Provinces might be increased. Or take the case of the native gentlemen interested in politics who met at Christmas at Lahore to show us how we ought to govern India. I have carefully read the first dozen of their resolutions, and I find they contain nine distinct proposals, some of them very large ones, for increase of expenditure. That is the contribution of their united wisdom to the solution of the present financial difficulties, and yet it is not the whole of it; the same twelve resolutions contain also four proposals for sweeping reductions of revenue. I, of course, entirely accept the fact that, when India comes to be ruled on Congress principles, you will always be able to create the means to meet additional expenditure by going in for large reduction of revenues, but your Excellency's Government have at present to administer India under sublunary conditions, and therefore, having to meet a large new expenditure on account of exchange, they have been unfortunately obliged to lay before the Legislative Council proposals for increase of revenue, instead of merely saying that they have made up their minds to give up the revenue the Government already possesses. Although our remedial measures are so different in character, I think I am entitled to quote our critics in sup-

port of the view that there are many directions in which the Government might, with advantage to the country, increase the expenditure even above its present limits.

"But here I wish to say a word about one special item of increasing expenditure which comes into our accounts for 1893–94, and which I alluded to in my speech of March 1st, namely, the exchange compensation allowance. I mentioned then in what way it was immediately connected with the general question of the measures taken during the year, with reference to the exchange difficulty, desiring rather to explain why it had come upon us in the hour of our difficulty than trying to justify it upon its own merits. To this last task I wish, as the question has been raised in public, to address myself now.

"I am glad to find that the honourable members of your Excellency's Council have taken a much broader view of the question than has been taken by some of our public critics, especially in the native Press. The remarks that I have to make would not be necessary if the attack on these allowances had been made in the enlightened spirit which distinguishes our critics within this Chamber. But, in view of what has been said outside it, I think it my duty to make use of this occasion to explain pretty fully a policy which, perforce, occupies a somewhat conspicuous position in my Financial Statement.

"It has for a very long time been foreseen by the Government that measures would have to be taken to make up to its European officers some portion of the practical diminution of salary which the fall in exchange has brought upon them. The administration in India must be European in character, and the principal posts in it must be filled by Europeans; that is a mere necessity of the position. The salaries attached to these European appointments are practically the same, measured in rupees, as they were a quarter of a century ago. Lieutenant Governors, Commissioners, judges, and collectors, although their duties are now far more important and far more laborious, draw all over India practically the same rupee salaries as they did when the rupee was worth nearly twice as much as its present value. The same may be said of the military services; the pay of the officers of the army was fixed long ago, when the rupee was over two shillings; it is the same number of rupees now, when the rupee is 1*s.* 2*d.*; but the military part of the question has been amply dealt with by the honourable the military member.

"It is a necessity of European life in India that the European officer must bear a large amount of sterling expenditure. He cannot separate himself from Europe, and, if he could, it is not desirable in the interests of Indian administration that he should. The European portion of the administrative services is, as matters stand, extremely limited, and its European quality must be maintained. Even if you could get officers to quit for ever their connection with Europe, and make India their permanent home, these would not be the kind of men who could rule the India that England has created. You must therefore accept the position that there is a portion of your services whose salaries are, for the purposes of their necessary expenditure, partly at least to be reckoned in sterling, both as regards the conditions with reference to which they were originally fixed, and with regard to the expectations of the officers themselves.

"I do not know that I can express myself on this point better than by using the words employed at a recent public meeting in Calcutta by a gentleman whose opinions on commercial matters always carry great authority:—

> 'We require for our Indian services the very best men that are available, and, unless we pay sufficient salaries to attract such men, we will deservedly suffer for our false economy. It is true that in the interest of the tax-payer we must be guided by the laws of supply and demand. Salaries should be no higher than may be necessary to secure the high standard of character and ability which are indispensable. I will add that I think our public servants are entitled to treatment generous beyond the strict interpretation of their contracts. The man who has been induced to spend many years of his life in India with certain prospects cannot fairly be told that if he does not like the service he can leave it. It is no longer open for him to change his career, and, while we should engage new men on commercial

commercial principles, our old servants are entitled to generous treatment. It will be said that by pressing these sentiments upon Government we will be increasing their embarrassment by suggesting additional expenditure. I care not for this. We must discharge the obligations of a great country, whatever be the difficulty of ways and means.'

"Whether the present measure of exchange compensation is generous or not I shall not discuss. I am afraid that many of the recipients of it think that the permission to remit half their salaries to England at 1*s.* 6*d.* is poor compensation for the loss of the ability to remit the whole of it at 1*s.* 10*d.* or 1*s.* 11*d.* I can only say that the present measure of compensation is certainly all we can afford. It is a question, even, whether the Government were not too tardy in admitting it. It was sanctioned only after Government had found that the services were not only suffering in efficiency by feelings of disappointment and distrust of the future, but that they were actually being obliged, by financial pressure in their domestic concerns, to give up the attempt to maintain that amount of independence of personal position which in India is almost necessary for the exercise of personal influence. It is a serious disadvantage from a merely administrative point of view that the representatives of the Government should appear before the public as living on straitened means, and that was the condition which in many cases had been actually reached.

"The letter of the Bombay Association from which I have already quoted boldly meets the difficulty by asserting that the cost of living in England has decreased. I presume they mean, though they do not say it, that it has decreased *pari passu* with the gold value of the rupee, as otherwise their argument would be irrelevant. They quote statistics to show that the price of a cwt. of wheat has in ten years fallen 30 per cent., the price of a cwt. of bacon 23 per cent., of a gross of buttons 20 per cent., of a dozen pair boots and shoes 26 per cent., and so on. I can only ask the association, which is mostly, if not entirely, composed of native gentlemen, to accept my assurance that these things have very little to do with the cost of living in England, and that ample evidence could be produced, if it were necessary, to show that, even as measured in gold, the general cost and standard of living in England has not diminished of recent years.

"It is not upon us only that this charge for compensation has fallen, or by us only that it has been recognised. The Ceylon Government long ago admitted it to its officers. The Herschell Committee noted that some European employers had felt themselves bound to make to the Europeans in their service an allowance of the kind. My honourable friend Dr. Rashbehary Ghose intimates some scepticism on this point, and says he has not been able to find the cases to which the Herschell Committee referred. Probably he has not looked for them in the right place. The conclusions of the committee were based upon evidence recorded by it, which will be found attached to its report; it is in that evidence that the particular cases referred to are most likely to be found. Again within the last few days I find the following in the editorial columns of the 'Times of India'?—

Railway employés and exchange compensation.

'We are enabled to-day to make an announcement which will be received with great satisfaction by European railway employés in India, and by the public generally as a fair settlement of a fair claim. One of the leading railway companies in India is, with the sanction of Government, about to give orders for the payment of exchange compensation allowances to its European employés. * * * There was never any reason to doubt, after the distinct promises which we quoted the other day from the chairman of two of the leading lines in India, and after the Secretary of State's recognition of the principle involved, that justice would be done to a class of men who are serving the public so well. Private employers have in some instances been more prompt and more bountiful in acknowledging similar claims; but that is a point which need not be pressed, except so far as it may help to shew that the companies and the Government have not been more free with the money of the shareholders and the public than the strict equities of the case warrant them in being.'

"The honourable member to whom I last referred has also attempted to show by reference to colonial comparisons that the salaries of the European Administrative Service are already high enough. I know something about colonies and colonial work, and can easily test the value of this comparison. Take the colony of New Zealand; it contains 600,000 inhabitants, about half the population of an Indian district, and it has a governor on 5,000*l.*, a ministry, two houses of Parliament (of which all the members draw salaries), and any number of heads of departments. Take Tasmania, a colony of 160,000 inhabitants, one-fifth of the population of Calcutta; it has the same paraphernalia of administration, except that its governor's salary is only 3,500*l.* Take Ceylon, with its governor, its legislative council, its secretary and treasurer, attorney-general, chief justice, and justices; if it were made over to India, we would convert it into two districts of the Madras Presidency, and administer it with a couple of collectors, with the usual district staffs. If you compare colonial salaries with Indian salaries, you must remember that the whole business of colonial administration is on a much smaller scale than Indian, and you must make the comparison, not between functions which appear to correspond with each other in name, but between officers who exercise duties of something like comparative responsibility. You pay your Indian Viceroy, if his Excellency will pardon my alluding to a personal matter, a salary of 15,000*l.* or 16,000*l.* for ruling a population of 300 millions and administering a public revenue of, say, 53 millions sterling. I doubt if all the colonies put together would show a much bigger revenue, or in fact if they would show as much, and I am sure that they would show only a small fraction of the population.

"I admit that I am not surprised to see strong objection raised to the allowance on the ground of its differentiating between two classes of officers. I can only say that the difference exists in fact, and I do not see why it is unjust to recognise it in our arrangements. It is easy for those who dwell or who serve Government in their own country, who are exempt from all the hardships imposed upon the European servants of the Government, by the fact of their residence in India, to denounce the compensation given for those hardships. 'They jest at scars who never felt the wound.' Formerly, it was said, and said truly, that the liberal scale of salary paid to the European services was the compensation in question; but, when by the automatic failure of that scale it ceases to be compensatory, I do not see on what principle of justice you can point to the letter of your contract to say that service on the old terms must be continued, when the compensations for it are diminished. I have not furnished myself with statistics on the subject, but I have been long enough acquainted with the work of the financial department to be able to say that there are not many of the departments of Government service, officered by natives of India, which have not during the last quarter of a century had their scales of salary enhanced, and their general position, in a pecuniary sense, improved. Whether it is because the rupee is now less valuable, or because we require a better class of men for our work than before, or whether, as is more likely, both these causes have operated, the fact remains that in nearly every department there has been a gradual increase of the standard of salary.

"I have examined by way of test the Civil List of Bengal for 1867, and compared it with that of 1894, so far as regards the subordinate services. In 1867 I find that deputy magistrates began at the grade of ₹200, one-third of the whole number being in this grade; and they might rise to ₹700. In 1894, the lowest grade is ₹250, and it contains only one-fifth of the whole number, while the highest grade is ₹800. In 1867, in the Subordinate Judicial Service, 188 officers drew ₹150, ₹200, and ₹250, and 26 drew higher salaries of ₹400 and ₹600. In 1894 they begin with ₹250 (excluding a probationary class on ₹200, none of whom have yet two years' standing), and they go on through grades of ₹300, ₹400, ₹600, ₹800, and ₹1,000. The salaries of the Subordinate Educational Service I cannot compare; in 1867 the salaries were too small to be taken cognizance of by the official Civil List, but in 1894 they begin with ₹150 and they rise to ₹500.

"I have not a doubt that if I were to examine the lists of other provinces I would find the same facts; but I quote these merely to show that I am not talking without book. At one of the recent meetings of the Council my honourable friend Sir Antony MacDonnell had occasion to refer to an increase of

of salary given only the other day to the provincial service of the North-Western Provinces. And I have referred to-day to cases in which the very persons who raise objections to the enhancement of rupee salaries of the higher services are urging the claims of the subordinate ones to have their salaries increased.

"It is only when you come to the higher-paid services, the men whose work and whose responsibility have been to the largest degree added to by the changes of a quarter of a century, that you find that the salaries have remained practically stationary during the whole time, until the Government has at last been obliged to extend to them also a share, which seems by statistical comparison to be only a small share, in the increase which has gradually, and by a more imperceptible process, been given to the lower-paid.

"And in fact, in the attacks that have in some quarters been made upon this compensation allowance, we are, to some extent, suffering the consequence of our own tardy recognition of its necessity. Had we interfered at the time when the rupee was worth 18 pence, with a declaration that the loss by exchange, of which many of our officers were even then complaining, would after that point be made up for by some such measure as that adopted in August last, its fairness would possibly not have been impeached. It would have been recognised that we were only providing, in a moderate and equitable way, against the inevitable deterioration of such of our administrative services as are recruited from England, if we permitted the salaries we offered to be stated to the candidates we require at their sterling equivalent. It is because we have so long put off a measure which has been so long pressed upon us, that we lay ourselves open to attack on the ground of our having added, at a single stroke, 63 lakhs to our expenditure. Had we met, as it arose, the demand which we have now admitted, we would have had to pay some 10 lakhs on this account in 1886-87, 22 in 1887-88, 28 in 1888-89, and so on. And, if the demand is just and proper in itself, as I hold it to be, it is not the more open to attack because, being so long postponed, and at length, through stress of circumstances, at last recognised, it has come upon our accounts as a sudden and new item of 63 lakhs.

"I have not a doubt that we shall receive full value for the concessions we have given. India imposes upon her public officers—and especially upon her European officers—a far higher standard of work than is accepted as sufficient in any other country—a standard of work which it would be perfectly impossible to maintain, apart from the conditions in which Europeans live in India. They divide their lives between longer periods of work in India and shorter periods of rest in Europe, and they look forward to retirement from active service, if they live, at a comparatively early age. Unless there was this sharp-drawn distinction between periods of work and periods of rest, you would never find your European officers willing to live in that perpetual atmosphere of work which in this country surrounds them. In short, if you want to get your work done without immensely increasing your present staff, you must accept the condition that the European official must not only live free from the actual discomfort of pecuniary cares, but after such fashion that he may, during his working life, have a margin to put aside for his periods of rest. This I say is the peculiarity of Indian official life, and, if the State wishes to benefit by the acceptance on the part of its officers of a standard of work far in excess of anything required or expected by other governments, it must accept on its part the necessity of maintaining, in the allowances it makes to its officers, something approaching that standard of living with reference to which the salaries were originally fixed, and with reference to which the present high standard of work and of efficiency has been established.

"The concession that has already been granted is a very limited one, but it is all we can afford. The orders restrict it, for the reasons I have explained, to the classes of officers who may be said to represent the European Administration of India. The extent of the concession is, I admit, very much less than that of the personal hardships imposed by the fall of the rupee. No class of cases has given me more pain to deal with than the numerous applications I have received from officers who do not come within the terms of the order. I had little idea of the hardships of family life which many of our officers were suffering, until they had occasion to represent them to the Government in this connection. I have seen, over and over again, cases in which officers of what

we call the Indian services of the Government, filled with the honourable desire to give to their wives and families the benefit of a European residence and education, and occasionally compelled to do so in the interests of their health, have straitened and pinched themselves to meet the ever-increasing demand that their determination had made upon their purses. These and like cases have brought home to me, in a manner with which I was not fully acquainted before, at what sacrifice of personal comfort, at what cost of personal feelings, and with what surrender of all that makes life enjoyable, the service of the Government of India is too often carried on. The compensation allowances have gone some way, as I hope, to remedy these evils, but I cannot conceal from myself that many unremedied hardships still remain behind.

"It is too much to hope that, even after this explanation, the somewhat ungenerous denunciations directed in some quarters against this increase of allowances will altogether cease. But I trust it will at least be seen that the arguments apply with equal force against the increases which I have described as taking place throughout the ranks of the services ordinarily filled, and honourably filled, by natives of India. You cannot reasonably expect to get the work of the present day done, either by natives or by Europeans, upon the salaries you offered 25 years ago; nor can I imagine anything more unjust, when you are obliged to raise the standard of your salaries, than to declare that the higher allowances are to apply only to new men; but that the officers who have served you for 10 or 20 years, being now helplessly bound to your service, must be content to continue on the old scale. You have long given up the attempt to continue the old standard of salary in the case of the Native services with results entirely beneficial to the administration; I do not see why you should call it anything but bare justice, when at length you are obliged to give it up also in the case of the higher paid European services."

His Excellency the President said: "The time has now come when the discussion on the Budget Statement of the year must, so far as this Council is concerned, come to a close. It has on this occasion, I think, been broken up into two parts, for the introduction of the Tariff Bill forestalled, and I think necessarily forestalled, much that would otherwise have been appropriate to the proceedings of to-day. On the whole I do not think that the Government of India have any reason to be dissatisfied with the prolongation of the criticism to which they have been subjected.

"It has been acknowledged on all hands that our embarrassments have been serious, but financial embarrassments may proceed from various causes. I do not think that on this occasion there has been any disposition to think that our embarrassments have arisen from causes under our control. Criticisms there no doubt are—what system of administration of human affairs could expect to escape them?—of different branches of our policy, but I think it is admitted on the one hand that in regard to expenditure we have been, and are, exerting ourselves to keep our expenses within bounds. We are doing so subject, of course, to the stipulation that we must maintain in complete efficiency that system of Government which has been built up in India, on which our position in India depends, and which it is our duty to India to conserve. I quite agree with the views expressed by my honourable friend Sir Griffith Evans when he pointed out that the development of an Empire necessarily lays upon us fresh duties, and that fresh duties must often mean fresh or increased expenditure; but I think that General Brackenbury, in the statement which he has made with regard to military expenditure, has shown that the Government of India are willing to submit the details of their expenditure to the Council, and also, so far as is possible, to keep these increased demands within the limits of the funds which are at their disposal. On the other hand, without entering into any matters of controversy, I think that the general lines of the fiscal policy which was adopted last summer have been recognised as having been forced upon the Government of India, and as having been the best that circumstances permitted. The Secretary of State has announced in the most emphatic terms that the Mints will remain closed, and that announcement has, I believe, met with pretty general approval in this country.

"This, then, being the position, I think that the principle on which it was necessary to frame the Budget now before the Council becomes pretty clear. Some

Some objection has been taken to its being a transitional Budget; but what else was open to us? A great operation like that of last summer cannot be carried out in a day, though people talk sometimes as if it could be done by the stroke of a pen. Circumstances have tended to prolong somewhat the period of transition—circumstances, as I have said, beyond our control, and which depend to a large extent on the general conditions of trade, and also on schemes of legislation in other countries. I do not think, therefore, that the Government would have been justified in treating the position as one with the characteristics of permanency, or as one to be met at all events in full by permanent measures.

"Like other members of the Council, I do not propose to renew the argument of the question whether in the import-duties, now re-imposed, the duties on cotton ought to have been included. The view taken by the Government of India has been expressed by the Financial Member, and will appear from the papers that will be laid before Parliament. All that I would say is that no object is advanced by undervaluing the strength of the opposition to it. For my part, I have no doubt whatever that Her Majesty's Government have considered this subject with the earnest wish to serve the true interests of India. They have thought it their duty not to consent to a duty on cotton goods at this moment, looking, as they are bound to do, to all the interests of the Empire of which India is a part. But they have told us that they will be ready, if necessary, to reconsider this question in the future. I venture to think that it is a mistake to suppose that no advance has been made. I believe that a body of opinion has been created, not only here but in England, which may very materially affect the decision to be arrived at in the future. In the discussion of this question I would urge that it is quite possible to lose nothing of the strength and determination to do what my honourable friend Sir Griffith Evans described as bringing pressure upon the Secretary of State, while looking matters fully in the face, and recognising that in practical politics we sometimes have to take into account opinions with which we do not agree, and to calculate with all calmness what the attainable balance may be. In this connection I was glad to hear the remarks of the honourable Mr. Fazulbhai Vishram. I am not to be taken as indicating any view of the manner in which an arrangement may be arrived at, but as an illustration of the spirit of fairness which I should like to see used. I was glad to hear him, as a mill-owner, say that he was willing to consider the imposition of an excise duty.

"I should like to add that I have a great sympathy with the dislike expressed by so many members to its having been necessary to utilise for the purposes of the year sums which otherwise might have been available for the famine grant, and also the funds of local governments.

"I confess, I think, there is some confusion of thought in reference to the position of the famine grant. I do not understand how it can be supposed possible for a Government to bind its successors in all time coming to spend its revenues in a certain manner, whatever their judgment of the respective claims upon them may be at the time; and, as a matter of fact, from the quotations which have been read, it does not appear that the Government of that day wished to do so. His Honour the Lieutenant Governor has given us some very interesting information showing the good purpose to which this grant has been put, and the extent to which the objects proposed by those who established the grant has been met.

"The honourable Sir Griffith Evans spoke of a statement by Lord Northbrook, and described this grant as a percentage for repairs; but I think he will admit that a percentage for repairs is less on a well-constructed building. At the same time, for my part, I should be very sorry to take up the position that we had done our work in the construction of the class of works of this character. The honourable Mr. Playfair has drawn an unfavourable comparison between India and America in the provision of railways. I do not know that the comparison would be complete without a consideration of the circumstances of the two countries, and especially, as the honourable Mr. Westland has pointed out, of the extent to which private enterprise has influenced the matter. It would be highly desirable were we to see private enterprise giving more assistance to us in this country; but, as the case stands, I maintain that the Government has been right to regard the withdrawal of the famine grant and the contributions from local governments as temporary parts of their Budget.

At the same time, I quite see that, in looking upon these parts of our Budget as temporary, we may, perhaps, be increasing our difficulties in the future. That is a disadvantage which we shall have to face when the time comes. It is a part of the position which it will be our duty to call the special attention of Her Majesty's Government to, if, or when, the time comes for us to ask for the reconsideration of our taxation which they have promised. In the meantime we must do our best with the means at our disposal."

The Council adjourned to Thursday, the 29th March 1894.

S. Harvey James,
Secretary to the Government of India,
Legislative Department.

Calcutta,
2nd April 1894.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England* under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1894, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
2 April 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed,*
3 *April* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C.,
and 32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

RETURN of all LOANS raised in *England* under the Provisions of any Acts Half-year ended on the 31st March 1894, with the Rates of Interest and Total the Half-year, the Moneys raised thereby during the Half-year, the Loans paid so far as the Public Convenience will allow, the Purpose or Service for which

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 31st March 1894.	
LOANS BEARING INTEREST.		£.	
India 3½ per Cent. Stock	3½ per cent.	1,120,657	1
India 3 per Cent. Stock	3 „	540,826	2
India Debentures	3½ „	32,500	3
Ditto	3½ „	43,587	4
† India Bills	- -	77,627	5
East India Bonds (issued temporarily)	varying from 4½ to 1½ per cent.	15,623	6
East Indian Railway Debenture Stock	4½ per cent.	32,302	7
Eastern Bengal Railway Debenture Stock	4 „	6,973	8
Oude and Rohilkund Railway Debenture Stock	4 „	7,694	9
Oude and Rohilkund Railway Debentures	3½ „	7,455	10
South Indian Railway Debenture Stock	4½ „	9,562	11
South Indian Railway Debentures	3½ „	5,098	12
	£.	1,899,904	
LOANS NOT BEARING INTEREST.			
India 5 per Cent. Stock	- -	- -	13
India 4 per Cent. Stock	- -	- -	14
East India Bonds	- -	- -	15
East Indian Railway Debenture	- -	- -	16

INDIA DEBT created and issued under Sections 4 & 5 of the Act 51 Vict. c. 5, and the manner in which the Money raised thereby has been applied :—

	£. s. d.	£. s. d.	£. s. d.
India Debt created to 31st March 1894	7,504,169 11 10		
Sum received in respect thereof to 31st March 1894			7,397,727 2 1
Sums advanced to Railway Companies :—			
Bengal Central Railway Company		500,000 - -	
Bengal-Nagpur Railway Company		2,760,000 - -	
Indian Midland Railway Company		1,345,000 - -	
Southern Mahratta Railway Company		2,129,900 - -	
South Indian Railway Company		630,480 6 11	
			7,365,380 6 11
Balance unappropriated on 31st March 1894		£.	32,346 15 2

† INDIA BILLS issued during the half-year ended 31st March 1894.

Amount issued.	Date of Bills.	Period.	Date when Bills are payable.	Prices at which allotted. Highest.	Prices at which allotted. Lowest.	Average rate of Interest per Annum.
£.				£. s. d.	£. s. d.	£. s. d.
2,000,000	13th Nov. 1893	6 months	13th May 1894	98 13 6	98 10 11	2 16 7·4
1,500,000	21st Dec. 1893	„	21st June 1894	98 14 6½	98 13 4½	2 12 2·8
2,500,000	3rd Feb. 1894	„	3rd August 1894	98 17 9	98 15 6	2 7 6·8
£. 6,000,000						

‡ Stock purchased and cancelled in respect of the "Discount Sinking Fund," by the application of 5,629*l.* 7*s.* 3*d.* towards the redemption of debt incurred in excess of money raised.
‖ Created pursuant to Act 45 & 46 Vict. c. 4, the Maharajah Duleep Singh's Estate Act, 1882, and in accordance with a subsequent arrangement made with the Trustees of the estate.
§ Money raised in consequence of the failure for a time to sell Bills on India.

India Office,
2 April 1894.

of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, Moneys have been raised during the Half-year.

	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 October 1893.	Amount of Debt incurred during the Half-year ended 31 March 1894.	Moneys raised during the Half-year ended 31 March 1894.	Amount of Debt paid off or discharged during the Half-year ended 31 March 1894.	Amount of Debt outstanding on 31 March 1894.
		£.	£.	£.	£.	£.
1	Not redeemable until 5th January 1931, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	64,052,759	-	-	45,665* 5,167‡	64,001,927
2	Not redeemable until 5th October 1948, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	36,055,079	96,000‖	-	-	36,151,079
3	16th August 1896	2,000,000	-	-	-	2,000,000
4	16th August 1898	2,975,000	25,000	*25,000*§	-	3,000,000
5	-	-	6,000,000	*5,922,373*§	-	6,000,000
6	-	500,000	4,250,000	*4,250,000*§	4,750,000	—
7	-	1,435,650	-	-	-	1,435,650
8	-	348,666	-	-	-	348,666
9	At any time after 6th May 1898, upon six months' notice being given by the Secretary of State for India in Council	384,700	-	-	-	384,700
10	1st October 1893	426,000	-	-	426,000	—
11	-	425,000	-	-	-	425,000
12	1st July 1896	313,700	-	-	-	313,700
	TOTAL DEBT in ENGLAND bearing Interest	108,916,554	10,371,000	-	5,226,832	114,060,722
13	5th July 1880	9,568	-	-	125	9,443
14	10th October 1888	23,500	-	-	890	22,610
15	On presentation of the Bonds	20,917	-	-	-	20,917
16	On presentation of the Debenture	100	-	-	-	100
	TOTAL DEBT in ENGLAND not bearing Interest	54,085	-	-	1,015	53,070
	TOTAL DEBT in ENGLAND - £.	108,970,639	10,371,000	-	5,227,847	114,113,792

SINKING FUNDS created pursuant to Section 51 of Act 42 & 43 Vict. c. 206, and Section 2 (*a*) of Act 44 & 45 Vict. c. 53, and the application thereof.

	India Debt issued in redemption of					TOTAL.
	£. 328,462. 1. 2. East Indian Railway Annuity.	£. 64,350. East Indian Railway 4½ per Cent. Debenture Stock.	£. 22,311. 10. 6. Eastern Bengal Railway Annuity.	£. 62,642. Eastern Bengal Railway 4 per Cent. Debenture Stock.	£. 200,467. 10. 5. Scinde, Punjaub, and Delhi Railway Annuity.	
India Debt created and issued under Acts 42 & 43 Vict. c. 43, 44 & 45 Vict. c. 53, and 48 & 49 Vict. c. 25, in redemption of liabilities charged on the Revenues of India :	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
India 4 per Cent. Stock	5,115,938 15 -	- - -	- - -	- - -	- - -	5,115,938 15 -
India 4 per Cent. Rupee Debt, *Rs.* 1,06,750, at 2 *s.* the rupee	10,675 - -	- - -	- - -	- - -	- - -	10,675 - -
India 3½ per Cent. Stock	2,235,168 11 8	48,168 - -	541,054 7 4	67,005 7 1	4,911,621 6 1	7,803,017 12 2
India 3 per Cent. Stock	215,242 15 2	32,597 6 -	- - -	708 - -	- - -	248,548 1 2
India Debt created and issued	7,577,025 1 10	80,765 6 -	541,054 7 4	67,713 7 1	4,911,621 6 1	13,178,179 8 4
India Debt purchased and cancelled to 30th September 1893 : India 4 and 3½ per Cent. Stocks	557,110 19 1	2,389 19 10	26,154 10 1	1,784 17 1	222,463 16 3	809,904 2 4
* India Debt purchased and cancelled during the Half-year ended 31st March 1894 :						
India 3½ per Cent. Stock purchased with 35,314 *l.* 3 *s.* 10 *d.*, being the difference between the sums retained by the Secretary of State during the half-year, in respect of the Liabilities redeemed by him, and the interest on the Stock originally created for the redemption thereof	17,756 8 1	106 8 -	1,488 16 6	64 1 3	13,019 19 -	45,665 8 10
India 3½ per Cent. Stock purchased with 14,399 *l.* 10 *s.* 8 *d.*, being Interest on the amounts standing to the credit of the Funds	9,136 4 -	39 8 10	434 3 9	28 16 3	3,591 3 2	
India Debt purchased and cancelled	584,003 11 2	2,535 16 8	28,077 10 4	1,877 14 7	239,074 18 5	855,569 11 2
Balance of India Debt issued as above, outstanding on 31st March 1894 : India 3½ per Cent. Stock (*a*) - £.12,063,386 16 - ; India 3 per Cent. Stock - - 248,548 1 2 ; India 4 per Cent. Rupee Debt - 10,675 - - £.	6,993,021 10 8	78,229 9 4	512,976 17 -	65,835 12 6	4,672,546 7 8	12,322,609 17 2

(*a*) India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

E. R. CAVE-BROWNE,
Accountant General.

EAST INDIA (LOANS RAISED IN ENGLAND

RETURN of all Loans raised in *England* under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1894, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. ch.* 60.)

Ordered, by The House of Commons, *to be Printed*,
3 *April* 1894.

[*Price* ½ *d.*]

55. *Under* 1 *oz.*

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1894, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

India Office,
27 June 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 42 *&* 43 *Vict. c.* 60.)

[*Ordered, by* The House of Commons, *to be Printed*,
29 *June* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW: or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1894, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 October 1893.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 October 1893.	Amount of Debt incurred during the Half-year ended 31 March 1894.	Moneys raised during the Half-year ended 31 March 1894.	Transferred from other Loans.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 31 March 1894.	Transferred to other Loans.	Amount of Debt outstanding on 31 March 1894.
LOANS BEARING INTEREST.		Rx.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Railway Loan from Maharajah Holkar (raised 1870–77)	4½ per cent.	22,500	After 101 years - - -	1,000,000	- -	- -	- -	1,000,000	- -	- -	1,000,000
Transfer Loan of 1879, 7*s.* sterling per Cent. portion	Equivalent in rupees of 7*s.* per *Rs.* 100.	635	At 3 months' notice - - -	22,300	- -	- -	- -	22,300	- -	- -	22,300
Loan of 1832-33 - - - - - - - -	4 per cent.	13,900		695,008	- -	- -	- -	695,008	22	12,853	682,133
Loan of 1835-36 - - - - - - - -	4 „	32,038		1,601,890	- -	- -	- -	1,601,890	- -	16,400	1,585,490
Loan of 1842-43 - - - - - - - -	4 „	550,511	At 3 months' notice - - -	27,525,540	- -	- -	898,580	28,424,120	10	612,830	27,811,280
Loan of 1854-55 - - - - - - - -	4 „	500,709		25,035,430	- -	- -	511,400	25,546,830	50	664,890	24,881,890
Transfer Loan of 1 May 1865 - - - -	4 „	685,949		34,297,432	13	* 13	796,967	35,094,412	60	802,060	34,292,292
Reduced Loan of 16 January 1879 - - -	4 „	118,700		5,934,980	- -	- -	- -	5,934,980	- -	94,200	5,840,780
Promissory Notes for Mysore Family - - -	4 „	1,003	No date specified - - -	50,152	- -	- -	- -	50,152	- -	144	50,008
Railway Loan from Maharajah Scindia - - -	4 „	30,000	Perpetual - - - - -	1,500,000	- -	- -	- -	1,500,000	- -	- -	1,500,000
Railway Loan from Nawab of Rampur - - -	4 „	5,000	At 1 year's notice on or after the 1st December 1917.	250,000	220,000	*220,000*	- -	470,000	- -	- -	470,000
East Indian Railway Commuted Stock - - -	4 „	109	At 3 months' notice - - -	5,450	- -	- -	- -	5,450	- -	- -	5,450
Gwalior Loan of 1887 - - - - - -	4 „	70,000	By annual instalments of 12 lakhs after the Maharajah is invested with full powers of administration.	3,500,000	- -	- -	- -	3,500,000	- -	- -	3,500,000
			TOTAL of 4 per Cent. Loans - - - Rx.	100,395,882	220,013	*220,013*	2,206,947	102,822,842	142	2,203,377	100,619,323
Loan of 1853-54 - - - - - - - -	3½ „	913	At 3 months' notice - - -	52,180	- -	- -	- -	52,180	- -	1,660	50,520
Loan of 1893-94 - - - - - - - -	3½ „	58,959	- - ditto - - - - -	3,369,100	†130,000	*125,837*	1,660	3,500,760	- -	- -	3,500,760
			TOTAL of 3½ per Cent. Loans - - - Rx.	3,421,280	130,000	*125,837*	1,660	3,552,940	- -	1,660	3,551,280

Debenture Loan for Cawnpur and Furruckabad Railway.	4	„	14	At 3 months' notice - - -	710	- -	- -	- -	710	- -	70	640
Debenture Loan for Muttra and Hathras Railway -	4	„	34	At 1 year's notice from or after 31 March 1904.	1,700	- -	- -	- -	1,700	- -	- -	1,700
Debenture Loan for Cawnpur and Achneyra Railway	4	„	115	At 3 months' notice from or after 31 December 1904.	5,770	- -	- -	70	5,840	- -	120	5,720
Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway.	4	„	1,557	- ditto - - ditto - -	77,850	- -	- -	120	77,970	- -	- -	77,970
				TOTAL of Railway Debenture Loans Rx.	86,030	- -	- -	190	86,220	- -	190	86,030
Stock Notes - - - - - - - - -	4	„	21	20 years from date of issue -	1,066	- -	- -	- -	1,066	87	- -	979
		Rx.	2,092,667	TOTAL DEBT IN INDIA bearing Interest - Rx.	104,926,558	350,013	*345,850*	2,208,797	107,485,368	229	2,205,227	105,279,912
LOANS NOT BEARING INTEREST.												
4 per Cent. Transfer Loan of 22 April 1854 - - - - -					1,422	- -	- -	- -	1,422	- -	- -	1,422
5½ per Cent. Loan of 1859-60 - - - - -					1,730	- -	- -	- -	1,730	100	- -	1,630
5 per Cent. Loan of 1856-57 - - - - -					5,690	- -	- -	- -	5,690	- -	- -	5,690
5 per Cent. Loan of 1825-26 - - - - -					4,832	- -	- -	- -	4,832	- -	- -	4,832
5 per Cent. Loan of 1841-42 - - - - -					2,240	- -	- -	- -	2,240	- -	- -	2,240
5 per Cent. Loan of 1854-55 for Public Works - - - - -					4,320	- -	- -	- -	4,320	- -	- -	4,320
Treasury Bills at 2½ *pie* per *Rs.* 100 per diem - - - - -					630	- -	- -	- -	630	- -	- -	630
Reduced 4 per Cent. Loan of 4 July 1881 - - - - -				Ordered to be paid off -	150	- -	- -	- -	150	- -	- -	150
4 per Cent. Loan of 1824-25 - - - - -					3,392	- -	- -	- -	3,392	- -	- -	3,392
4 per Cent. Loan of 1828 29 - - - - -					565	- -	- -	- -	565	- -	- -	565
4½ per Cent. Transfer Loan of 1870 - - - - -					10,670	- -	- -	- -	10,670	600	- -	10,070
4½ per Cent. Loan of 1878 - - - - - -					59,430	- -	- -	- -	59,430	39,830	5,760	13,840
4½ per Cent. Transfer Loan of 1879 - - - - -					1,282,017	- -	- -	5,750	1,287,767	1,067,227	3,560	216,980
4½ per Cent. Debenture Loan for Nagpur and Raipur Railway.					125	- -	- -	- -	125	50	- -	75
4 per Cent. Debenture Loan for Ghazipur and Dildarnagar Railway.					330	- -	- -	- -	330	- -	- -	330
				TOTAL DEBT IN INDIA not bearing Interest - Rx.	1,377,543	- -	- -	5,750	1,383,293	1,107,807	9,320	266,166
				TOTAL DEBT IN INDIA - Rx.	106,304,101	350,013	*345,850*	2,214,547	108,868,661	1,108,036	2,214,547	105,546,078

* Difference received in cash to make up even hundreds.

† This is the remaining portion of the principal, paid up in the half-year to 31st March 1894, of the 3½ per Cent. Loan of Rx. 3,499,100 issued in August 1893, in order to provide funds for the construction of Public Works, &c. The amount of the loan has been reduced by Rx. 900, owing to a tenderer having failed to take up his allotment.

Comptroller General's Office, Calcutta,
5 June 1894.

A. F. Cox,
Officiating Comptroller General.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all Loans raised in *India*, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 31st March 1894, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 42 & 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed*,
29 *June* 1894.

[*Price* ½ *d.*]

190. *Under* 1 *oz.*

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1893-94,

COMPARED WITH THE RESULTS OF 1892-93.

India Office,
8 May 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Presented pursuant to Act* 21 *&* 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed,*
9 *May* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C.,
and 32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

109.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1892–93.	ESTIMATE,* 1893–94.
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.
Land Revenue	24,905,328	25,492,300
Opium	7,993,180	6,694,400
Salt	8,656,104	8,346,200
Stamps	4,448,540	4,551,000
Excise	5,242,443	5,357,900
Provincial Rates	3,706,498	3,486,300
Customs	1,617,633	1,658,700
Assessed Taxes	1,686,141	1,730,300
Forest	1,591,332	1,677,100
Registration	430,064	427,500
Tributes from Native States	790,112	792,500
TOTAL - - - Rx.	61,067,375	60,214,200
INTEREST - - - - - - - - - - - - - - - Rx.	869,727	875,366
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	1,488,875	1,549,700
Telegraph	937,743	960,400
Mint	310,335	228,100
TOTAL - - - Rx.	2,736,953	2,738,200
RECEIPTS BY CIVIL DEPARTMENTS:		
Law and Justice:		
Courts	377,444	377,100
Jails	309,197	313,700
Police	395,967	407,700
Marine	156,855	157,900
Education	210,287	217,100
Medical	71,882	72,191
Scientific and other Minor Departments	86,244	91,027
TOTAL - - - Rx.	1,607,876	1,636,718
MISCELLANEOUS:		
Receipts in aid of Superannuation, &c.	362,505	372,428
Stationery and Printing	80,841	83,200
Exchange	19,686	102,000
Miscellaneous	413,962	408,005
TOTAL - - - Rx.	876,994	965,633
RAILWAYS:		
State Railways (Gross Receipts)	15,814,807	16,775,380
Guaranteed Companies (Net Traffic Receipts)	3,244,413	3,397,500
Subsidized Companies (Repayment of Advances of Interest)	17,883	33,700
TOTAL - - - Rx.	19,077,103	20,206,580
IRRIGATION:		
Major Works:		
Direct Receipts	1,510,730	1,333,600
Portion of Land Revenue due to Irrigation	722,306	792,000
Minor Works and Navigation	185,866	194,000
TOTAL - - - Rx.	2,418,902	2,319,600
BUILDINGS AND ROADS:		
Military Works	45,274	46,900
Civil Works	607,914	607,813
TOTAL - - - Rx.	653,188	654,713
RECEIPTS BY MILITARY DEPARTMENT:		
Army:		
Effective	784,449	739,921
Non-effective	79,871	86,899
TOTAL - - - Rx.	864,320	826,820
TOTAL REVENUE - - - Rx.	90,172,438	90,437,830

*This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March, shown in the Home Accounts.

and EXPENDITURE for 1893–94, compared with the RESULTS of 1892–93.

HEADS OF EXPENDITURE.	ACCOUNTS, 1892–93.	ESTIMATE,* 1893–94.
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.
Refunds and Drawbacks	257,288	259,700
Assignments and Compensations	1,567,776	1,559,300
Charges in respect of Collection, viz.:		
Land Revenue	3,936,345	4,053,740
Opium (including cost of Production)	1,602,496	1,885,209
Salt (including cost of Production)	458,707	473,142
Stamps	141,264	158,438
Excise	193,013	193,982
Provincial Rates	55,659	56,700
Customs	140,634	145,223
Assessed Taxes	30,171	31,500
Forest	865,226	921,100
Registration	213,116	222,500
TOTAL - - - Rx.	9,461,694	9,960,534
INTEREST:		
Interest on Debt, other than that charged to Railways and Irrigation Works	3,857,482	3,910,374
Interest on other Obligations	516,781	548,455
TOTAL - - - Rx.	4,374,263	4,458,829
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	1,518,545	1,563,374
Telegraph	875,073	911,055
Mint	112,007	83,394
TOTAL - - - Rx.	2,505,625	2,557,723
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:		
General Administration	1,871,825	1,958,114
Law and Justice:		
Courts	2,877,112	2,990,458
Jails	918,060	917,800
Police	3,873,645	3,876,592
Marine (including River Navigation)	857,109	780,397
Education	1,437,024	1,468,334
Ecclesiastical	168,107	175,426
Medical	941,842	971,753
Political	842,117	933,828
Scientific and other Minor Departments	473,271	485,534
TOTAL - - - Rx.	14,259,912	14,558,236
MISCELLANEOUS CIVIL CHARGES:		
Territorial and Political Pensions	541,592	513,015
Civil Furlough and Absentee Allowances	334,194	326,933
Superannuation Allowances and Pensions	3,781,006	3,853,444
Stationery and Printing	647,973	690,383
Miscellaneous	233,075	264,530
TOTAL - - - Rx.	5,537,840	5,548,305
FAMINE RELIEF AND INSURANCE:		
Famine Relief	70,841	2,800
Construction of Protective Railways	984,469	1,079,700
Construction of Protective Irrigation Works	60,793	55,907
TOTAL - - - Rx.	1,116,103	1,138,407
CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE) Rx.	339,437	77,100
RAILWAY REVENUE ACCOUNT:		
State Railways:—Working Expenses	7,944,868	8,259,100
Interest on Debt	4,779,107	4,973,480
Annuities in purchase of Railways	2,717,399	2,797,424
Interest chargeable against Companies on Advances	328,492	357,935
Interest on Capital deposited by Companies	1,086,141	1,153,206
Guaranteed Companies:—Surplus Profits, Land, and Supervision	611,347	605,800
Interest	3,438,635	3,557,398
Subsidized Companies:—Land, &c.	29,026	22,900
Miscellaneous Railway Expenditure	—10,860	111,200
TOTAL - - - Rx.	20,924,155	21,838,443
IRRIGATION:		
Major Works:—Working Expenses	793,951	771,700
Interest on Debt	1,138,386	1,165,800
Minor Works and Navigation	1,008,142	918,787
TOTAL - - - Rx.	2,940,479	2,856,287
BUILDINGS AND ROADS:		
Military Works	1,196,799	1,192,640
Civil Works	4,649,681	4,747,497
TOTAL - - - Rx.	5,846,480	5,940,137
ARMY SERVICES:		
Army:—Effective	18,662,798	18,678,734
Non-effective	4,756,313	4,641,896
TOTAL - - - Rx.	23,419,111	23,320,630
SPECIAL DEFENCE WORKS - - - - - - Rx.	458,060	307,568
TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) - - - Rx.	91,183,209	92,662,199

	1892–93.	1893–94.		
	Rx.	Rx.		
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year	103,250	116,400	—177,359	—478,800
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances	—280,609	—595,200		
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - - Rx.			91,005,850	92,183,399
EXPENDITURE NOT CHARGED TO REVENUE:				
Capital Outlay on Railways and Irrigation Works:				
State Railways			3,455,199	2,836,861
Irrigation Works			531,091	694,035
TOTAL - - - Rx.			3,986,290	3,530,896

	ACCOUNTS, 1892–93.	ESTIMATE, 1893–94.
	Rx.	Rx.
Revenue	90,172,438	90,437,830
Expenditure chargeable against Revenue	91,005,850	92,183,399
Deficit	833,412	1,745,569

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, compared with the

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Land Revenue	139,065	165,000	695,038	706,500	2,267,657	2,345,700	472,950	1
Opium	162	–	22,798	24,500	48,341	35,800	38,677	2
Salt	2,118,090	1,900,000	–	–	162,213	166,400	–	3
Stamps	52,704	55,900	169,031	180,000	155,489	154,600	81,526	4
Excise	104,907	97,600	275,608	280,000	474,737	388,300	258,730	5
Provincial Rates	7,422	10,400	99,497	103,900	102,082	104,500	54,950	6
Customs	–	–	–	–	600,052	578,700	–	7
Assessed Taxes	148,340	224,200	50,161	49,600	76,473	74,200	23,632	8
Forest	58,283	64,900	123,085	121,000	566,000	570,000	38,283	9
Registration	2,278	2,100	11,234	12,300	6,146	6,200	4,428	10
Tributes from Native States	219,271	224,900	26,140	24,300	39,601	28,900	3,080	11
TOTAL	2,850,522	2,745,000	1,472,592	1,502,100	4,498,791	4,453,300	976,256	12
INTEREST	335,838	339,200	4,268	4,800	5,567	4,700	203	13
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office	1,481,264	1,541,800	829	1,200	23	–	–	14
Telegraph	922,487	957,000	–	–	–	–	–	15
Mint	99,819	73,400	–	–	–	–	–	16
TOTAL	2,503,570	2,572,200	829	1,200	23	–	–	17
RECEIPTS BY CIVIL DEPARTMENTS:								
Law and Justice:								
Courts	10,921	7,400	14,036	13,800	50,250	41,300	9,776	18
Jails	29,301	33,300	26,703	27,300	40,431	36,100	5,513	19
Police	1,504	1,600	20,771	19,400	25,339	26,500	12,080	20
Marine	28,431	30,600	–	–	29,747	29,700	86	21
Education	1,195	1,300	7,958	10,000	2,230	2,600	4,078	22
Medical	798	800	1,014	1,100	1,811	2,100	59	23
Scientific and other Minor Departments	10,802	11,000	1,726	1,700	170	200	6,406	24
TOTAL	82,952	86,000	72,208	73,300	149,978	138,500	37,998	25
MISCELLANEOUS:								
Receipts in aid of Superannuation, &c.	74,171	82,100	5,022	5,400	4,129	3,800	1,895	26
Stationery and Printing	10,013	10,000	3,007	3,800	7,474	7,400	463	27
Exchange	19,686	102,000	–	–	–	–	–	28
Miscellaneous	22,075	39,000	9,618	8,700	44,226	43,700	14,906	29
TOTAL	125,945	233,100	17,647	17,900	55,829	54,900	17,264	30
RAILWAYS:								
State Railways (Gross Receipts)	7,151,406	7,428,600	717,489	762,800	718,327	650,000	8,487	31
Guaranteed Companies (Net Traffic Receipts).	3,244,413	3,397,500	–	–	–	–	–	32
Subsidized Companies (Repayment of Advances of Interest).	–	–	–	–	–	–	–	33
TOTAL	10,395,819	10,826,100	717,489	762,800	718,327	650,000	8,487	34
IRRIGATION:								
Major Works: Direct Receipts	–	–	–	–	–	–	–	35
Portion of Land Revenue due to Irrigation.	–	–	–	–	–	–	–	36
Minor Works and Navigation	4,604	5,300	–	–	10,898	9,200	–	37
TOTAL	4,604	5,300	–	–	10,898	9,200	–	38
BUILDINGS AND ROADS:								
Military Works	39,041	37,100	8	–	2,950	6,400	464	39
Civil Works	8,417	7,800	13,721	13,100	26,112	26,900	15,783	40
TOTAL	47,458	44,900	13,729	13,100	29,062	33,300	16,247	41
RECEIPTS BY MILITARY DEPARTMENT:								
Army: Effective	535,137	483,400	–	–	–	–	–	42
Non-effective	40,082	40,100	–	–	–	–	–	43
TOTAL	575,219	523,500	–	–	–	–	–	44
TOTAL REVENUE	16,921,927	17,375,300	2,298,762	2,375,200	5,468,475	5,343,900	1,056,455	45

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1893–94, RESULTS of 1892–93.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	PRINCIPAL HEADS OF REVENUE:
1	553,300	3,849,609	3,875,000	5,927,414	5,939,100	13,351,733	13,584,600	Land Revenue.
2	40,200	6,152,786	4,868,400	51,478	50,000	6,314,242	5,018,900	Opium.
3	–	2,410,119	2,365,000	–	–	4,690,422	4,431,400	Salt.
4	84,500	1,554,584	1,605,000	715,256	733,000	2,728,590	2,813,000	Stamps.
5	271,500	1,159,458	1,210,000	549,877	570,000	2,823,317	2,817,400	Excise.
6	59,500	880,466	873,000	938,531	943,100	2,082,948	2,094,400	Provincial Rates.
7	–	505,385	525,000	–	–	1,105,437	1,103,700	Customs.
8	26,000	429,855	430,000	231,712	232,000	960,173	1,036,000	Assessed Taxes.
9	45,400	74,488	78,200	165,254	167,600	1,025,393	1,047,100	Forest.
10	4,900	143,380	143,000	41,265	42,800	208,731	211,300	Registration.
11	10,000	–	–	–	–	288,092	288,100	Tributes from Native States.
12	1,095,300	17,160,130	15,972,600	8,620,787	8,677,600	35,579,078	34,445,900	- - - TOTAL.
13	200	173,117	183,900	21,913	33,000	540,906	565,800	INTEREST.
								POST OFFICE, TELEGRAPH, AND MINT:
14	–	1,738	1,400	–	–	1,483,854	1,544,400	Post Office.
15	–	–	–	–	–	922,487	957,000	Telegraph.
16	–	–	–	–	–	99,819	73,400	Mint.
17	–	1,738	1,400	–	–	2,506,160	2,574,800	- - - TOTAL.
								RECEIPTS BY CIVIL DEPARTMENTS:
								Law and Justice:
18	9,800	86,839	90,000	53,911	58,800	225,733	221,100	Courts.
19	4,500	91,314	91,000	40,035	42,500	233,297	234,700	Jails.
20	14,300	92,746	93,100	40,773	49,100	193,213	204,000	Police.
21	–	91,976	91,200	–	–	150,240	151,500	Marine.
22	4,400	62,864	61,900	26,274	27,000	104,599	107,200	Education.
23	100	18,707	19,400	16,065	16,600	38,454	40,100	Medical.
24	7,100	20,835	19,300	10,579	14,200	50,518	53,500	Scientific and other Minor Departments.
25	40,200	465,281	465,900	187,637	208,200	996,054	1,012,100	- - - TOTAL.
								MISCELLANEOUS:
26	1,900	25,348	25,500	18,402	21,000	128,967	139,700	Receipts in aid of Superannuation, &c.
27	500	20,426	18,500	6,758	7,600	48,141	47,800	Stationery and Printing.
28	–	–	–	–	–	19,686	102,000	Exchange.
29	9,400	132,279	123,200	41,668	36,600	264,772	260,600	Miscellaneous.
30	11,800	178,053	167,200	66,828	65,200	461,566	550,100	- - - TOTAL.
								RAILWAYS:
31	9,300	1,828,009	1,873,000	1,359,780	1,416,000	11,783,498	12,139,700	State Railways (Gross Receipts).
32	–	–	–	–	–	3,244,413	3,397,500	Guaranteed Companies (Net Traffic Receipts).
33	–	–	–	–	–	–	–	Subsidized Companies (Repayment of Advances of Interest).
34	9,300	1,828,009	1,873,000	1,359,780	1,416,000	15,027,911	15,537,200	- - - TOTAL.
								IRRIGATION:
35	–	188,767	150,000	569,371	582,400	758,138	732,400	Major Works: Direct Receipts.
36	–	–	–	117,498	117,500	117,498	117,500	Portion of Land Revenue due to Irrigation.
37	–	89,306	93,700	18,673	19,200	123,481	127,400	Minor Works and Navigation.
38	–	278,073	243,700	705,542	719,100	999,117	977,300	- - - TOTAL.
								BUILDINGS AND ROADS:
39	400	3	–	37	100	42,503	44,000	Military Works.
40	15,700	83,052	92,400	101,858	83,100	248,943	239,000	Civil Works.
41	16,100	83,055	92,400	101,895	83,200	291,446	283,000	- - - TOTAL.
								RECEIPTS BY MILITARY DEPARTMENT:
42	–	–	–	–	–	535,137	483,400	Army: Effective.
43	–	–	–	–	–	40,082	40,100	Non-effective.
44	–	–	–	–	–	575,219	523,500	- - - TOTAL.
45	1,172,900	20,167,456	19,000,100	11,064,382	11,202,300	56,977,457	56,469,700	- - - TOTAL REVENUE.

No. 2.—ACCOUNT showing the Estimated Revenue (Imperial, Provincial, and Local) in each of the

HEADS OF REVENUE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	
PRINCIPAL HEADS OF REVENUE:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Land Revenue	13,351,733	13,584,600	2,342,709	2,453,700	4,651,073	4,778,400	4,559,813	4,675,600	1
Opium	6,314,242	5,018,900	3,285	5,500	–	–	1,675,653	1,670,000	2
Salt	4,690,422	4,431,400	–	–	1,721,224	1,629,800	2,244,458	2,285,000	3
Stamps	2,728,590	2,813,000	410,385	418,000	736,449	750,000	573,116	570,000	4
Excise	2,823,317	2,817,400	182,284	194,500	1,211,146	1,280,000	1,025,696	1,066,000	5
Provincial Rates	2,082,948	2,094,400	408,956	426,900	912,670	647,000	301,924	318,000	6
Customs	1,105,437	1,103,700	–	–	166,359	175,000	345,837	380,000	7
Assessed Taxes	960,173	1,036,000	134,953	127,000	202,844	202,500	388,171	364,800	8
Forest	1,025,393	1,047,100	81,263	85,000	157,721	190,000	326,955	355,000	9
Registration	208,731	211,300	32,410	31,300	131,838	123,000	57,085	61,900	10
Tributes from Native States	288,092	288,100	28,519	27,600	344,952	344,900	128,549	131,900	11
TOTAL	35,579 078	34,445,900	3,624,764	3,769,500	10,236,276	10,120,600	11,627,257	11,878,200	12
INTEREST	540,906	565,800	27,435	28,500	48,884	58,300	213,193	206,200	13
POST OFFICE, TELEGRAPH, AND MINT:									
Post Office	1,483,854	1,544,400	4,954	5,300	67	–	–	–	14
Telegraph	922,487	957,000	–	–	–	–	–	–	15
Mint	99,819	73,400	–	–	–	–	210,437	154,700	16
TOTAL	2,506,160	2,574,800	4,954	5,300	67	–	210,437	154,700	17
RECEIPTS BY CIVIL DEPARTMENTS:									
Law and Justice:									
Courts	225,733	221,100	42,292	41,000	66,310	72,000	43,109	43,000	18
Jails	233,297	234,700	19,707	22,000	35,949	35,000	20,244	22,000	19
Police	193,213	204,000	70,005	74,500	46,358	50,500	86,391	78,700	20
Marine	150,240	151,500	–	–	23	–	6,592	6,400	21
Education	104,599	107,200	8,818	10,100	36,303	38,300	60,567	61,500	22
Medical	38,454	40,100	4,836	4,700	11,321	11,200	12,316	13,000	23
Scientific and other Minor Departments	50,518	53,500	12,484	15,300	18,843	18,000	3,574	3,300	24
TOTAL	996,054	1,012,100	158,142	167,600	215,107	225,000	232,793	227,900	25
MISCELLANEOUS:									
Receipts in aid of Superannuation, &c.	128,967	139,700	11,695	13,100	20,956	17,800	39,123	40,300	26
Stationery and Printing	48,141	47,800	9,904	12,000	11,836	13,000	10,960	10,400	27
Exchange	19,686	102,000	–	–	–	–	–	–	28
Miscellaneous	264,772	260,600	19,600	24,000	77,956	71,900	40,107	45,100	29
TOTAL	461,566	550,100	41,199	49,100	110,748	102,700	90,190	95,800	30
RAILWAYS:									
State Railways (Gross Receipts)	11,783,498	12,139,700	2,569,878	2,980,000	958,705	1,037,800	502,358	617,500	31
Guaranteed Companies (Net Traffic Receipts).	3,244,413	3,397,500	–	–	–	–	–	–	32
Subsidized Companies (Repayment of Advances of Interest).	–	–	–	–	17,883	33,700	–	–	33
TOTAL	15,027,911	15,537,200	2,569,878	2,980,000	976,588	1,071,500	502,358	617,500	34
IRRIGATION:									
Major Works: Direct Receipts	758,138	732,400	669,059	520,000	31,428	28,000	52,105	53,200	35
Portion of Land Revenue due to Irrigation.	117,498	117,500	13,725	20,400	506,774	561,800	84,309	92,300	36
Minor Works and Navigation	123,481	127,400	26,718	27,000	16,045	17,700	19,622	21,900	37
TOTAL	999,117	977,300	709,502	567,400	554,247	607,500	156,036	167,400	38
BUILDINGS AND ROADS:									
Military Works	42,503	44,000	371	400	221	200	2,179	2,300	39
Civil Works	248,943	239,000	65,288	69,100	108,083	112,400	141,229	144,700	40
TOTAL	291,446	283,000	65,659	69,500	108,304	112,600	143,408	147,000	41
RECEIPTS BY MILITARY DEPARTMENT:									
Army: Effective	535,137	483,400	–	–	115,461	118,900	73,294	72,300	42
Non-effective	40,082	40,100	–	–	13,060	15,700	13,009	14,600	43
TOTAL	575,219	523,500	–	–	128,521	134,600	86,303	86,900	44
TOTAL REVENUE	56,977,457	56,469,700	7,201,533	7,636,900	12,378,742	12,432,800	13,261,975	13,581,600	45

Provinces of *British India*, and in *England*, for 1893-94, compared with the Results of 1892-93—*continued*.

	Total, India.		England.		Exchange.*		Grand Total.		Heads of Revenue.
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	Principal Heads of Revenue:
1	24,905,328	25,492,300	–	–	–	–	24,905,328	25,492,300	Land Revenue.
2	7,993,180	6,694,400	–	–	–	–	7,993,180	6,694,400	Opium.
3	8,656,104	8,346,200	–	–	–	–	8,656,104	8,346,200	Salt.
4	4,448,540	4,551,000	–	–	–	–	4,448,540	4,551,000	Stamps.
5	5,242,443	5,357,900	–	–	–	–	5,242,443	5,357,900	Excise.
6	3,706,498	3,486,300	–	–	–	–	3,706,498	3,486,300	Provincial Rates.
7	1,617,633	1,658,700	–	–	–	–	1,617,633	1,658,700	Customs.
8	1,686,141	1,730,300	–	–	–	–	1,686,141	1,730,300	Assessed Taxes.
9	1,591,332	1,677,100	–	–	–	–	1,591,332	1,677,100	Forest.
10	430,064	427,500	–	–	–	–	430,064	427,500	Registration.
11	790,112	792,500	–	–	–	–	790,112	792,500	Tributes from Native States.
12	61,067,375	60,214,200	–	–	–	–	61,067,375	60,214,200	- - - Total.
13	830,418	858,800	24,543	10,041	14,766	6,525	869,727	875,366	Interest.
									Post Office, Telegraph, and Mint:
14	1,488,875	1,549,700	–	–	–	–	1,488,875	1,549,700	Post Office.
15	922,487	957,000	9,525	2,061	5,731	1,339	937,743	960,400	Telegraph.
16	310,256	228,100	49	–	30	–	310,335	228,100	Mint.
17	2,721,618	2,734,800	9,574	2,061	5,761	1,339	2,736,953	2,738,200	- - - Total.
									Receipts by Civil Departments:
									Law and Justice:
18	377,444	377,100	–	–	–	–	377,444	377,100	Courts.
19	309,197	313,700	–	–	–	–	309,197	313,700	Jails.
20	395,967	407,700	–	–	–	–	395,967	407,700	Police.
21	156,855	157,900	–	–	–	–	156,855	157,900	Marine.
22	210,287	217,100	–	–	–	–	210,287	217,100	Education.
23	66,927	69,000	3,094	1,934	1,861	1,257	71,882	72,191	Medical.
24	85,419	90,100	515	562	310	365	86,244	91,027	Scientific and other Minor Departments.
25	1,602,096	1,632,600	3,609	2,496	2,171	1,622	1,607,876	1,636,718	- - - Total.
									Miscellaneous:
26	200,741	210,900	101,000	97,904	60,764	63,624	362,505	372,428	Receipts in aid of Superannuation, &c.
27	80,841	83,200	–	–	–	–	80,841	83,200	Stationery and Printing.
28	19,686	102,000	–	–	–	–	19,686	102,000	Exchange.
29	402,435	401,600	7,197	3,882	4,330	2,523	413,962	408,005	Miscellaneous.
30	703,703	797,700	108,197	101,786	65,094	66,147	876,994	965,633	- - - Total.
									Railways:
31	15,814,439	16,775,000	230	230	138	150	15,814,807	16,775,380	State Railways (Gross Receipts).
32	3,244,413	3,397,500	–	–	–	–	3,244,413	3,397,500	Guaranteed Companies (Net Traffic Receipts).
33	17,883	33,700	–	–	–	–	17,883	33,700	Subsidized Companies (Repayment of Advances of Interest).
34	19,076,735	20,206,200	230	230	138	150	19,077,103	20,206,580	- - - Total.
									Irrigation:
35	1,510,730	1,333,600	–	–	–	–	1,510,730	1,333,600	Major Works: Direct Receipts.
36	722,306	792,000	–	–	–	–	722,306	792,000	Portion of Land Revenue due to Irrigation.
37	185,866	194,000	–	–	–	–	185,866	194,000	Minor Works and Navigation.
38	2,418,902	2,319,600	–	–	–	–	2,418,902	2,319,600	- - - Total.
									Buildings and Roads:
39	45,274	46,900	–	–	–	–	45,274	46,900	Military Works.
40	563,543	565,200	27,704	25,828	16,667	16,785	607,914	607,813	Civil Works.
41	608,817	612,100	27,704	25,828	16,667	16,785	653,188	654,713	- - - Total.
									Receipts by Military Department:
42	723,892	674,600	37,810	39,592	22,747	25,729	784,449	739,921	Army: Effective.
43	66,151	70,400	8,566	10,000	5,154	6,499	79,871	86,899	Non-effective.
44	790,043	745,000	46,376	49,592	27,901	32,228	864,320	826,820	- - - Total.
45	89,819,707	90,121,000	220,233	192,034	132,498	124,796	90,172,438	90,437,830	- - - TOTAL REVENUE.

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year.

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	
DIRECT DEMANDS ON THE REVENUES:	Rx..	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Refunds and Drawbacks	4,320	13,000	2,499	4,000	18,492	23,100	1,864	1
Assignments and Compensations	302,436	313,000	6,200	10,500	4	–	3,049	2
Charges in respect of Collection, viz.:								
Land Revenue	51,001	50,000	163,496	173,000	439,951	464,100	93,166	3
Opium (including cost of Production)	1,236	1,300	–	–	–	–	–	4
Salt (including cost of Production)	100,280	110,000	–	–	654	700	–	5
Stamps	*—71,021*	*—81,800*	6,116	6,100	3,965	4,300	3,616	6
Excise	3,873	2,600	4,231	4,600	6,076	10,600	1,271	7
Provincial Rates	–	–	–	–	4,655	5,700	230	8
Customs	–	–	–	–	17,217	18,000	–	9
Assessed Taxes	98	400	52	100	1,705	2,300	107	10
Forest	52,617	59,600	85,094	94,000	180,282	189,500	26,390	11
Registration	709	700	3,989	4,600	2,569	2,700	2,413	12
TOTAL	445,549	468,800	271,677	296,900	675,570	721,000	132,106	13
INTEREST:								
Interest on Debt,* other than that charged to Railways and Irrigation Works.	*—135,862*	*—332,000*	3,451	4,000	1,167	1,200	47	14
Interest on other Obligations	372,567	398,100	96	100	983	1,200	15	15
TOTAL	236,705	66,100	3,547	4,100	2,150	2,400	62	16
POST OFFICE, TELEGRAPH, AND MINT:								
Post Office	1,251,093	1,273,200	6,224	6,400	12,909	13,700	3,903	17
Telegraph	647,208	681,100	–	–	–	–	–	18
Mint	43,675	40,500	–	–	–	–	–	19
TOTAL	1,941,976	1,994,800	6,224	6,400	12,909	13,700	3,903	20
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:								
General Administration	422,505	443,500	51,906	53,700	108,903	115,100	29,896	21
Law and Justice:								
Courts	27,613	37,600	81,291	85,400	211,176	213,600	54,417	22
Jails	129,220	132,400	54,472	55,400	110,663	113,500	8,548	23
Police	56,777	57,500	144,657	149,400	933,226	928,400	116,664	24
Marine (including River Navigation)	195,153	169,200	–	–	77,631	90,700	9,886	25
Education	15,338	16,400	58,256	58,400	55,086	62,800	33,910	26
Ecclesiastical	16,609	16,300	4,848	5,200	10,947	9,900	1,323	27
Medical	23,829	24,500	35,747	38,700	43,565	47,700	27,629	28
Political	489,552	552,400	2,846	4,100	35,044	42,100	25,232	29
Scientific and other Minor Departments	213,064	224,000	6,974	6,500	13,023	10,400	4,338	30
TOTAL	1,589,660	1,673,800	440,997	456,800	1,599,264	1,634,200	311,843	31
MISCELLANEOUS CIVIL CHARGES:								
Territorial and Political Pensions	27,531	27,700	26,217	26,500	16,089	16,000	1,675	32
Civil Furlough and Absentee Allowances	413	600	–	–	322	–	–	33
Superannuation Allowances and Pensions	59,372	52,200	24,423	26,100	31,696	32,500	8,254	34
Stationery and Printing	*—132,939*	*—142,600*	18,309	19,800	50,645	52,900	6,714	35
Miscellaneous	26,282	45,800	4,982	5,700	17,593	17,900	9,244	36
TOTAL	*—19,341*	*—16,300*	73,931	78,100	116,345	119,300	25,887	37
FAMINE RELIEF AND INSURANCE:								
Famine Relief	17,174	–	42	–	122	–	–	38
Construction of Protective Railways	–	–	–	–	–	–	–	39
Construction of Protective Irrigation Works	–	–	–	–	–	–	–	40
TOTAL	17,174	–	42	–	122	–	–	41
Carried forward to page 12	4,211,723	4,187,200	796,418	842,300	2,406,360	2,490,600	473,801	42
* The "Interest on Debt" is distributed as follows:—								
Interest on Debt (other than that charged to Railways and Irrigation Works) as above.	*—135,862*	*—332,000*	3,451	4,000	1,167	1,200	47	
Under Railway Revenue Account	2,939,735	3,115,100	(a) 19,415	(a) 19,400	210,372	212,700	–	
Under Irrigation	605,959	629,700	–	–	–	–	–	
TOTAL	3,409,832	3,412,800	22,866	23,400	211,539	213,900	47	

(a) Charged to "State Railways—Interest on Capital deposited by Companies."

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1893-94, RESULTS of 1892-93.

	ASSAM.	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	DIRECT DEMANDS ON THE REVENUES:
1	1,600	60,921	65,000	24,793	22,000	112,889	128,700	Refunds and Drawbacks.
2	4,900	30,917	29,800	37,990	31,500	380,596	389,700	Assignments and Compensations.
								Charges in respect of Collection, viz.:
3	103,000	456,810	470,300	749,208	780,000	1,953,632	2,040,400	Land Revenue.
4	–	1,597,547	1,879,200	–	–	1,598,783	1,880,500	Opium (including cost of Production).
5	–	12,459	3,500	–	–	113,393	114,200	Salt (including cost of Production).
6	4,000	59,556	66,300	13,809	16,900	16,041	15,800	Stamps.
7	1,300	65,666	65,000	15,783	9,800	96,900	93,900	Excise.
8	300	44,343	43,400	634	700	49,862	50,100	Provincial Rates.
9	–	54,012	55,600	–	–	71,229	73,600	Customs.
10	100	18,409	18,300	1,880	2,000	22,251	23,200	Assessed Taxes.
11	27,400	38,129	41,100	92,240	98,000	474,752	509,600	Forest.
12	2,700	72,620	77,500	20,046	20,600	102,346	108,800	Registration.
13	145,300	2,511,389	2,815,000	956,383	981,500	4,992,674	5,428,500	- - - TOTAL.
								INTEREST:
14	100	12,164	13,900	23,831	28,700	*—95,202*	*—284,100*	Interest on Debt,* other than that charged to Railways and Irrigation Works.
15	–	13,010	14,300	73,828	73,100	460,499	486,800	Interest on other Obligations.
16	100	25,174	28,200	97,659	101,800	365,297	202,700	- - - TOTAL.
								POST OFFICE, TELEGRAPH, AND MINT:
17	4,100	37,273	36,900	18,420	18,300	1,329,822	1,352,600	Post Office.
18	–	–	–	–	–	647,208	681,100	Telegraph.
19	–	–	–	–	–	43,675	40,500	Mint.
20	4,100	37,273	36,900	18,420	18,300	2,020,705	2,074,200	- - - TOTAL.
								SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
21	33,500	222,741	230,000	157,785	164,000	993,736	1,039,800	General Administration.
22	58,500	852,194	876,000	462,108	495,500	1,688,799	1,766,600	Law and Justice:
23	8,000	211,353	203,000	139,301	139,000	653,557	651,300	Courts.
24	124,500	611,487	580,500	672,785	689,100	2,535,596	2,529,400	Jails.
25	7,500	94,440	91,500	–	–	377,110	358,900	Police.
26	35,900	359,226	361,500	194,193	194,200	716,009	729,200	Marine (including River Navigation).
27	1,600	17,420	17,300	24,281	25,500	75,428	75,800	Education.
28	28,000	170,836	180,500	121,906	127,500	423,512	446,900	Ecclesiastical.
29	16,000	7,231	7,200	14,435	14,400	574,340	636,200	Medical.
30	4,400	40,517	48,500	25,024	23,500	302,940	317,300	Political.
								Scientific and other Minor Departments.
31	317,900	2,587,445	2,596,000	1,811,818	1,872,700	8,341,027	8,551,400	- - - TOTAL.
								MISCELLANEOUS CIVIL CHARGES:
32	1,900	118,611	113,400	106,604	106,500	296,727	292,000	Territorial and Political Pensions.
33	–	71	100	183	–	989	700	Civil Furlough and Absentee Allowances.
34	9,100	177,069	185,800	183,598	192,800	484,412	498,500	Superannuation Allowances and Pensions.
35	8,500	313,276	345,600	62,157	60,600	318,162	344,800	Stationery and Printing.
36	10,600	28,107	31,800	17,302	19,300	103,510	131,100	Miscellaneous.
37	30,100	637,134	676,700	369,844	379,200	1,203,800	1,267,100	- - - TOTAL.
								FAMINE RELIEF AND INSURANCE:
38	–	28,708	2,500	16	–	46,062	2,500	Famine Relief.
39	–	–	–	–	–	–	–	Construction of Protective Railways.
40	–	–	–	949	1,400	949	1,400	Construction of Protective Irrigation Works.
41	–	28,708	2,500	965	1,400	47,011	3,900	- - - TOTAL.
42	497,500	5,827,123	6,155,300	3,255,089	3,354,900	16,970,514	17,527,800	- - - Carried forward to page 13.

	100	12,164	13,900	23,831	28,700	*– 95,202*	*—284,100*
	–	–	–	–	–	3,169,522	3,347,200
	–	242,335	244,300	290,092	291,800	1,138,386	1,165,800
	100	254,499	258,200	313,923	320,500	4,212,706	4,228,900

* The "Interest on Debt" is distributed as follows:—
Interest on Debt (other than that charged to Railways and Irrigation Works) as above.
Under Railway Revenue Account.
Under Irrigation.
- - - TOTAL.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	
DIRECT DEMANDS ON THE REVENUES:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Refunds and Drawbacks	112,889	128,700	12,854	10,000	35,643	36,600	95,902	84,400	1
Assignments and Compensations	380,596	389,700	15,188	14,400	116,362	117,700	1,055,630	1,037,500	2
Charges in respect of Collection, viz.:									
Land Revenue	1,953,632	2,040,400	374,347	383,500	925,245	954,700	682,170	675,000	3
Opium (including cost of Production)	1,598,783	1,880,500	–	–	–	–	2,598	2,600	4
Salt (including cost of Production)	113,393	114,200	–	–	191,790	201,000	152,390	156,000	5
Stamps	16,041	15,800	19,565	19,000	31,798	34,700	23,766	24,800	6
Excise	96,900	93,900	5,095	5,300	57,414	59,700	33,604	35,000	7
Provincial Rates	49,862	50,100	524	600	–	–	5,273	6,000	8
Customs	71,229	73,600	–	–	16,750	18,000	52,631	53,400	9
Assessed Taxes	22,251	23,200	1,111	1,100	1,741	2,000	5,068	5,200	10
Forest	474,752	509,600	65,512	65,000	132,288	134,400	189,827	210,000	11
Registration	102,346	108,800	9,017	9,500	73,959	75,000	27,794	29,200	12
TOTAL	4,992,674	5,428,500	503,213	508,400	1,582,990	1,633,800	2,326,653	2,319,100	13
INTEREST:									
Interest on Debt,* other than that charged to Railways and Irrigation Works.	*—95,202*	*—284,100*	20,390	21,400	14,239	18,200	20,506	21,500	14
Interest on other Obligations	460,499	486,800	7,640	8,500	3,323	5,800	44,965	47,000	15
TOTAL	365,297	202,700	28,030	29,900	17,562	24,000	65,471	68,500	16
POST OFFICE, TELEGRAPH, AND MINT:									
Post Office	1,329,822	1,352,600	17,047	20,600	7,926	8,200	10,542	10,300	17
Telegraph	647,208	681,100	–	–	–	–	–	–	18
Mint	43,675	40,500	–	–	–	–	51,939	35,400	19
TOTAL	2,020,705	2,074,200	17,047	20,600	7,926	8,200	62,481	45,700	20
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:									
General Administration	993,736	1,039,800	130,906	134,600	155,530	158,700	182,366	186,500	21
Law and Justice:									
Courts	1,688,799	1,766,600	301,224	318,500	448,753	455,000	437,348	450,000	22
Jails	653,557	651,300	96,843	96,900	102,962	103,100	64,698	66,500	23
Police	2,535,596	2,529,400	386,174	382,500	422,109	429,800	529,766	533,800	24
Marine (including River Navigation)	377,110	358,900	–	–	10,948	11,500	3,817	4,500	25
Education	716,009	729,200	138,391	137,700	260,967	273,700	318,867	325,000	26
Ecclesiastical	75,428	75,800	23,520	25,300	36,793	38,500	31,886	35,600	27
Medical	423,512	446,900	92,892	93,200	249,002	254,900	160,759	165,600	28
Political	574,340	636,200	127,408	155,500	9,376	8,300	95,234	97,600	29
Scientific and other Minor Departments	302,940	317,300	28,917	32,800	41,621	42,700	29,116	26,800	30
TOTAL	8,341,027	8,551,400	1,326,275	1,377,000	1,738,061	1,776,200	1,853,857	1,891,900	31
MISCELLANEOUS CIVIL CHARGES:									
Territorial and Political Pensions	296,727	292,000	35,196	33,500	79,983	76,000	82,890	75,300	32
Civil Furlough and Absentee Allowances	989	700	–	–	71	100	275	200	33
Superannuation Allowances and Pensions	484,412	498,500	85,024	92,500	144,016	144,000	167,738	175,000	34
Stationery and Printing	318,162	344,800	46,597	50,500	100,647	104,100	97,892	106,000	35
Miscellaneous	103,510	131,100	10,641	12,000	46,208	47,400	35,896	30,500	36
TOTAL	1,203,800	1,267,100	177,458	188,500	370,925	371,600	384,691	387,000	37
FAMINE RELIEF AND INSURANCE:									
Famine Relief	46,062	2,500	–	–	24,426	300	353	–	38
Construction of Protective Railways	–	–	–	–	984,469	1,079,700	–	–	39
Construction of Protective Irrigation Works	949	1,400	*—179*	2,200	44,574	40,000	9,710	12,000	40
TOTAL	47,011	3,900	*—179*	2,200	1,053,469	1,120,000	10,063	12,000	41
Carried forward to page 14	16,970,514	17,527,800	2,051,844	2,126,600	4,770,933	4,933,800	4,703,216	4,724,200	42

* The "Interest on Debt" is distributed as follows:—

Interest on Debt (other than that charged to Railways and Irrigation Works) as above.	*—95,202*	*—284,100*	20,390	21,400	14,239	18,200	20,506	21,500	
Under Railway Revenue Account	3,169,522	3,347,300	–	–	–	–	–	–	
Under Irrigation	1,138,386	1,165,800	–	–	–	–	–	–	
TOTAL	4,212,706	4,228,900	20,390	21,400	14,239	18,200	20,506	21,500	

Provinces of *British India*, and in *England*, for 1893-94, compared with the Results of 1892-93—*continued.*

	Total, India.		England.		Exchange.†		Grand Total.		Heads of Expenditure.
	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	Direct Demands on the Revenues:
1	257,288	259,700	–	–	–	–	257,288	259,700	Refunds and Drawbacks.
2	1,567,776	1,559,300	–	–	–	–	1,567,776	1,559,300	Assignments and Compensations.
									Charges in respect of Collection, viz.:
3	3,935,394	4,053,600	594	85	357	55	3,936,345	4,053,740	Land Revenue.
4	1,601,381	1,883,100	696	1,278	419	831	1,602,496	1,885,209	Opium (including cost of Production).
5	457,573	471,200	708	1,177	426	765	458,707	473,142	Salt (including cost of Production).
6	91,170	94,300	31,277	38,875	18,817	25,263	141,264	158,438	Stamps.
7	193,013	193,900	–	50	–	32	193,013	193,982	Excise.
8	55,659	56,700	–	–	–	–	55,659	56,700	Provincial Rates.
9	140,610	145,000	15	135	9	88	140,634	145,223	Customs.
10	30,171	31,500	–	–	–	–	30,171	31,500	Assessed Taxes.
11	862,379	919,000	1,777	1,273	1,069	827	865,225	921,100	Forest.
12	213,116	222,500	–	–	–	–	213,116	222,500	Registration.
13	9,405,530	9,889,800	35,067	42,873	21,097	27,861	9,461,694	9,960,534	- - - Total.
									Interest:
14	*—40,067*	*—223,000*	2,433,496	2,505,280	1,464,053	1,628,094	3,857,482	3,910,374	Interest on Debt,* other than that charged to Railways and Irrigation Works.
15	516,427	548,100	221	215	133	140	516,781	548,455	Interest on other Obligations.
16	476,360	325,100	2,433,717	2,505,495	1,464,186	1,628,234	4,374,263	4,458,829	- - - Total.
									Post Office, Telegraph, and Mint:
17	1,365,337	1,391,700	95,658	103,993	57,550	67,581	1,518,545	1,563,274	Post Office.
18	647,208	681,100	142,271	139,378	85,594	90,577	875,073	911,055	Telegraph.
19	95,614	75,900	10,235	4,542	6,158	2,952	112,007	83,394	Mint.
20	2,108,159	2,148,700	248,164	247,913	149,302	161,110	2,505,625	2,557,723	- - - Total.
									Salaries and Expenses of Civil Departments:
21	1,462,538	1,519,600	255,545	265,788	153,742	172,726	1,871,825	1,958,114	General Administration.
									Law and Justice:
22	2,876,124	2,990,100	617	217	371	141	2,877,112	2,990,458	Courts.
23	918,060	917,800	–	–	–	–	918,060	917,800	Jails.
24	3,873,645	3,875,500	–	662	–	430	3,873,645	3,876,592	Police.
25	391,875	374,900	290,476	245,776	174,758	159,721	857,109	780,397	Marine (including River Navigation).
26	1,434,234	1,465,600	1,742	1,657	1,048	1,077	1,437,024	1,468,334	Education.
27	167,627	175,200	300	137	180	89	168,107	175,426	Ecclesiastical.
28	926,165	960,600	9,663	6,760	5,814	4,393	941,642	971,753	Medical.
29	806,358	897,600	22,327	21,958	13,432	14,270	842,117	933,828	Political.
30	402,594	419,600	44,128	39,963	26,549	25,971	473,271	485,534	Scientific and other Minor Departments.
31	13,259,220	13,596,500	624,798	582,918	375,894	378,818	14,259,912	14,558,236	- - - Total.
									Miscellaneous Civil Charges:
32	494,796	476,800	29,218	21,950	17,578	14,265	541,592	513,015	Territorial and Political Pensions.
33	1,335	1,000	207,826	197,551	125,033	128,382	334,194	326,933	Civil Furlough and Absentee Allowances.
34	881,190	910,000	1,810,546	1,784,051	1,089,270	1,159,393	3,781,006	3,853,444	Superannuation Allowances and Pensions.
35	563,298	605,400	52,868	51,509	31,807	33,474	647,973	690,383	Stationery and Printing.
36	196,255	221,000	22,989	26,384	13,831	17,146	233,075	264,530	Miscellaneous.
37	2,136,874	2,214,200	2,123,447	2,081,445	1,277,519	1,352,660	5,537,840	5,648,305	- - - Total.
									Famine Relief and Insurance:
38	70,841	2,800	–	–	–	–	70,841	2,800	Famine Relief.
39	984,469	1,079,700	–	–	–	–	984,469	1,079,700	Construction of Protective Railways.
40	55,054	55,600	3,583	186	2,156	121	60,793	55,907	Construction of Protective Irrigation Works.
41	1,110,364	1,138,100	3,583	186	2,156	121	‡1,116,103	‡1,138,407	- - - Total.
42	28,496,507	29,312,400	5,463,776	5,460,830	3,290,154	3,548,804	37,255,437	38,322,034	- - - Carried forward to page 15.

* The "Interest on Debt" is distributed as follows:—

—40.067	*—223.000*	2,433 496	2,505,280	1,464,053	1,628,094	3,857,482	3,910,374
3,169,522	3,347,200	(*a*) 1,222,191	(*a*)1,214,411	(*a*) 735,301	(*a*) 789,204	5,127,014	5,350,815
1,138,386	1,165,800	–	–	–	–	1,138,386	1,165,800
4,267,841	4,290,000	3,655,687	3,719,691	2,199,354	2,417,298	10,122,882	10,426.989

Interest on Debt (other than that charged to Railways and Irrigation Works) as above.
Under Railway Revenue Account.
Under Irrigation.
- - - Total.

(*a*) Figures for 1892–93 and 1893–94 respectively, include 205,099*l.*, and 216,948*l.*, together with Exchange thereon, Rx. 123,393 and Rx. 140,987, charged to "State Railways—Interest chargeable against Companies on Advances."

† *See* foot-note to Statement, No. 2, p. 7.

‡ Rx. 383,897 and Rx. 365,050 representing the net charge on the Revenues in 1892–93 and 1893–94 respectively, on account of Protective Railways constructed through the agency of Companies, are also chargeable to the grant for Famine Relief and Insurance, although included in the Railway Revenue Account.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward from page 8	4,211,723	4,187,200	796,418	842,300	2,406,360	2,490,600	473,801	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	–	–	–	–	–	–	4,179	2
RAILWAY REVENUE ACCOUNT:								
State Railways:								
Working Expenses	2,635,472	2,676,800	414,744	419,200	405,925	425,000	7,246	3
Interest on Debt	2,939,735	3,115,100	–	–	210,372	212,700	–	4
Annuities in Purchase of Railways	–	–	–	–	–	–	–	5
Interest chargeable against Companies on Advances.	–	–	–	–	–	–	–	6
Interest on Capital deposited by Companies.	–	–	19,415	19,400	–	–	–	7
Guaranteed Companies:								
Surplus Profits, Land, and Supervision	537,940	523,900	11,038	10,700	–	–	2,136	8
Interest	2,673	2,400	–	–	–	–	–	9
Subsidized Companies:								
Land, &c.	–	–	–	–	–	–	10,040	10
Miscellaneous Railway Expenditure	23,068	36,700	6,090	2,600	11,125	25,000	*—81,572*	11
TOTAL	6,138,888	6,354,900	451,287	451,900	627,422	662,700	*—62,150*	12
IRRIGATION:								
Major Works:								
Working Expenses	–	–	–	–	–	–	–	13
Interest on Debt	605,959	629,700	–	–	–	–	–	14
Minor Works and Navigation	47,336	16,800	–	–	191,819	116,100	–	15
TOTAL	653,295	646,500	–	–	191,819	116,100	–	16
BUILDINGS AND ROADS:								
Military Works	916,220	878,300	387	1,500	149,705	180,400	9,654	17
Civil Works	194,113	148,700	208,979	227,500	630,001	753,600	271,029	18
TOTAL	1,110,333	1,027,000	209,366	229,000	779,706	934,000	280,683	19
ARMY SERVICES:								
Army:								
Effective	8,693,050	9,014,100	–	–	–	–	–	20
Non-effective	445,860	452,300	–	–	–	–	–	21
TOTAL	9,138,910	9,466,400	–	–	–	–	–	22
SPECIAL DEFENCE WORKS	255,723	163,300	–	–	–	–	–	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	21,508,872	21,845,300	1,457,071	1,523,200	4,005,307	4,203,400	696,513	24
Add,—Portion of Allotments to Provincial Governments not spent by them in the year.	549	–	–	–	96,079	–	–	25
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	–	*—800*	*—21,453*	*—58,800*	–	(a) *—140,700* (b) *—3,000*	*—15,250*	26
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	21,509,421	21,844,500	1,435,618	1,464,400	4,101,386	4,059,700	681,263	27
EXPENDITURE NOT CHARGED TO REVENUE:								
Capital Outlay on Railways and Irrigation Works:								
State Railways	1,031,287	631,900	*—33,137*	*—13,900*	323,822	259,500	*—33,645*	28
Irrigation Works	–	–	–	–	–	–		29
TOTAL	1,031,287	631,900	*—33,137*	*—13,900*	323,822	259,500	*—33,645*	30

(a) Lower Burma. (b) Upper Burma.

Provinces of *British India*, and in *England*, for 1893-94, compared with the Results of 1892-93—*continued*.

	Assam.	Bengal.		North Western Provinces and Oudh.		Carried forward.		Heads of Expenditure.
	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1	497,500	5,827,123	6,155,300	3,255,089	3,354,900	16,970,514	17,527,800	- - - Brought forward from page 9.
2	2,500	–	–	–	–	4,179	2,500	Construction of Railways (charged against Revenue in addition to that under Famine Insurance).
								Railway Revenue Account:
3	7,800	1,023,137	979,000	703,513	717,000	5,190,037	5,224,800	State Railways: Working Expenses.
4	–	–	–	–	–	3,150,107	3,327,800	Interest on Debt.
5	–	–	–	–	–	–	–	Annuities in Purchase of Railways.
6	–	–	–	–	–	–	–	Interest chargeable against Companies on Advances.
7	–	–	–	10,693	12,500	30,108	31,900	Interest on Capital deposited by Companies.
8	7,000	10,910	11,000	12,545	11,100	574,569	563,700	Guaranteed Companies: Surplus Profits, Land, and Supervision.
9	–	–	–	–	–	2,673	2,400	Interest.
10	10,100	6,441	3,100	4,067	3,900	20,548	17,100	Subsidized Companies: Land, &c.
11	–	341	12,300	2,250	6,300	*—38,698*	82,900	Miscellaneous Railway Expenditure.
12	24,900	1,040,829	1,005,400	733,068	750,800	8,929,344	9,250,600	- - - Total.
								Irrigation:
13	–	139,534	142,500	253,952	247,700	393,486	390,200	Major Works: Working Expenses.
14	–	242,335	244,300	290,092	291,800	1,138,386	1,165,800	Interest on Debt.
15	–	141,175	149,200	30,693	27,500	411,023	309,600	Minor Works and Navigation.
16	–	523,044	536,000	574,737	567,000	1,942,895	1,865,600	- - - Total.
								Buildings and Roads:
17	8,300	4,806	2,800	1,492	2,800	1,082,264	1,074,100	Military Works.
18	352,300	772,749	750,300	608,357	589,700	2,685,228	2,822,100	Civil Works.
19	360,600	777,555	753,100	609,849	592,500	3,767,492	3,896,200	- - - Total.
								Army Services:
20	–	–	–	–	–	8,693,050	9,014,100	Army: Effective.
21	–	–	–	–	–	445,860	452,300	Non-effective.
22	–	–	–	–	–	9,138,910	9,466,400	- - - Total.
23	–	–	–	–	–	255,723	163,300	Special Defence Works.
24	885,500	8,168,551	8,449,800	5,172,743	5,265,200	41,009,057	42,172,400	Total Expenditure, Imperial and Provincial.
25	–	–	87,800	6,622	–	103,250	87,800	*Add*,—Portion of Allotments to Provincial Governments not spent by them in the year.
26	*—35,800*	*—11,214*	–	–	*—13,700*	*—47,917*	*—252,800*	*Deduct*,—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	849,700	8,157,337	8,537,600	5,179,365	5,251,500	41,064,390	42,007,400	Total Expenditure charged against Revenue.
								Expenditure not charged to Revenue:
								Capital Outlay on Railways and Irrigation Works:
28	80,000	*—246,028*	10,700	163,086	204,700	1,105,385	1,172,900	State Railways.
29	–	38,059	43,100	37,070	49,700	75,129	92,800	Irrigation Works.
30	80,000	*—207,969*	53,800	200,156	254,400	1,180,514	1,265,700	- - - Total.

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	1892–93.	1893–94.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Brought forward from page 10	16,970,514	17,527,800	2,051,844	2,126,600	4,770,933	4,933,800	4,703,216	4,724,200	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	4,179	2,500	–	–	293,127	66,400	42,181	8,200	2
RAILWAY REVENUE ACCOUNT:									
State Railways: Working Expenses	5,190,037	5,224,800	1,811,837	1,900,000	612,865	698,300	330,129	436,000	3
Interest on Debt	3,150,107	3,327,800	–	–	–	–	–	–	4
Annuities in purchase of Railways	–	–	–	–	–	–	–	–	5
Interest chargeable against Companies on Advances.	–	–	–	–	–	–	–	–	6
Interest on Capital deposited by Companies.	30,108	31,900	–	–	–	–	–	–	7
Guaranteed Companies: Surplus Profits, Land, and Supervision	574,569	563,700	–	–	13,430	13,800	23,348	28,300	8
Interest	2,673	2,400	–	–	–	–	–	–	9
Subsidized Companies: Land, &c.	20,548	17,100	121	–	8,357	5,800	–	–	10
Miscellaneous Railway Expenditure	*—38,698*	82,900	27,207	22,200	501	6,100	130	–	11
TOTAL	8,929,344	9,250,600	1,839,165	1,922,200	635,153	724,000	353,607	464,300	12
IRRIGATION:									
Major Works: Working Expenses	393,486	390,200	232,079	224,700	123,706	115,000	44,680	41,800	13
Interest on Debt	1,138,386	1,165,800	–	–	–	–	–	–	14
Minor Works and Navigation	411,023	309,600	93,002	73,400	335,076	315,900	168,114	218,300	15
TOTAL	1,942,895	1,865,600	325,081	298,100	458,782	430,900	212,794	260,100	16
BUILDINGS AND ROADS:									
Military Works	1,082,264	1,074,100	21,115	59,800	9,569	12,300	18,780	20,100	17
Civil Works	2,685,228	2,822,100	455,228	431,100	720,754	695,900	650,827	652,600	18
TOTAL	3,767,492	3,896,200	476,343	490,900	730,323	708,200	669,607	672,700	19
ARMY SERVICES:									
Army: Effective	8,693,050	9,014,100	–	–	3,194,527	3,255,800	2,770,358	2,812,400	20
Non-effective	445,860	452,300	–	–	320,176	319,400	165,120	157,800	21
TOTAL	9,138,910	9,466,400	–	–	3,514,703	3,575,200	2,935,478	2,970,200	22
SPECIAL DEFENCE WORKS	255,723	163,300	–	–	–	–	–	–	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	41,009,057	42,172,400	4,692,433	4,837,800	10,403,021	10,438,500	8,916,883	9,099,700	24
Add,—Portion of Allotments to Provincial Governments not spent by them in the year.	103,250	87,800	–	–	–	–	–	28,600	25
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances.	*—47,917*	*—252,800*	*—107,834*	*—16,600*	*—92,279*	*—325,800*	*—32,579*	–	26
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	41,064,390	42,007,400	4,584,599	4,821,200	10,310,742	10,112,700	8,884,304	9,128,300	27
EXPENDITURE NOT CHARGED TO REVENUE:									
Capital Outlay on Railways and Irrigation Works: State Railways	1,105,385	1,172,900	383,042	484,600	306,545	500	3,068	4,200	28
Irrigation Works	75,129	92,800	260,967	354,700	164,315	174,800	21,378	50,100	29
TOTAL	1,180,514	1,265,700	644,009	839,300	470,860	175,300	24,446	54,300	30

Calcutta, 31 March 1894.

India Office, 8 May 1894.

Provinces of *British India*, and in *England*, for 1893-94, compared with the Results of 1892-93—*continued*.

	Total, India.		England.		Exchange.*		Grand Total.		Heads of Expenditure.
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	
	Rx.	Rx.	£.	£.	Rx.	Rx.	Rx.	Rx.	
1	28,496,507	29,312,400	5,468,776	5,460,830	3,290,154	3,548,804	37,255,437	38,322,034	- - - Brought forward from page 11.
2	339,487	77,100	–	–	–	–	339,487	77,100	Construction of Railways (charged against Revenue in addition to that under Famine Insurance).
									Railway Revenue Account:
3	7,944,868	8,259,100	–	–	–	–	7,944,868	8,259,100	State Railways: Working Expenses.
4	3,150,107	3,327,800	1,017,092	997,463	611,908	648,217	4,779,107	4,973,480	Interest on Debt.
5	–	–	1,696,651	1,695,547	1,020,748	1,101,877	2,717,399	2,797,424	Annuities in purchase of Railways.
6	–	–	205,099	216,948	123,393	140,987	328,492	357,935	Interest chargeable against Companies on Advances.
7	30,108	31,900	659,351	679,635	396,682	441,671	1,086,141	1,153,206	Interest on Capital deposited by Companies.
									Guaranteed Companies:
8	611,347	605,800	–	–	–	–	611,347	605,800	Surplus Profits, Land, and Supervision.
9	2,673	2,400	2,145,297	2,154,720	1,290,665	1,400,278	3,438,635	3,557,398	Interest.
									Subsidized Companies:
10	29,026	22,900	–	–	–	–	29,026	22,900	Land, &c.
11	*—10,860*	111,200	–	–	–	–	*—10,860*	111,200	Miscellaneous Railway Expenditure.
12	11,757,269	12,361,100	5,723,490	5,744,313	3,443,396	3,733,030	20,924,155	21,838,443	- - - Total.
									Irrigation:
									Major Works:
13	793,951	771,700	–	–	–	–	793,951	771,700	Working Expenses.
14	1,138,386	1,165,800	–	–	–	–	1,138,386	1,165,800	Interest on Debt.
15	1,007,215	917,200	579	962	348	625	1,008,142	918,787	Minor Works and Navigation.
16	2,939,552	2,854,700	579	962	348	625	2,940,479	2,856,287	- - - Total.
									Buildings and Roads:
17	1,131,728	1,166,300	40,628	15,965	24,443	10,375	1,196,799	1,192,640	Military Works.
18	4,512,037	4,601,700	85,940	88,369	51,704	57,428	4,649,681	4,747,497	Civil Works.
19	5,643,765	5,768,000	126,568	104,334	76,147	67,803	5,846,480	5,940,137	- - - Total.
									Army Services:
									Army:
20	14,657,935	15,082,300	2,500,499	2,179,835	1,504,364	1,416,599	18,662,798	18,678,734	Effective.
21	931,156	929,500	2,388,297	2,250,121	1,436,860	1,462,275	4,756,313	4,641,896	Non-effective.
22	15,589,091	16,011,800	4,888,796	4,429,956	2,941,224	2,878,874	23,419,111	23,320,630	- - - Total.
23	255,723	163,300	126,332	87,442	76,005	56,826	458,060	307,568	Special Defence Works.
24	65,021,394	66,548,400	16,334,541	15,827,837	9,827,274	10,285,962	91,183,209	92,662,199	Total Expenditure, Imperial and Provincial.
25	103,250	116,400	–	–	–	–	103,250	116,400	*Add,*—Portion of Allotments to Provincial Governments not spent by them in the year.
26	*—280,609*	*—595,200*	–	–	–	–	*—280,609*	*—595,200*	*Deduct,*—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	64,844,035	66,069,600	16,334,541	15,827,837	9,827,274	10,285,962	91,005,850	92,183,399	Total Expenditure charged against Revenue.
									Expenditure not charged to Revenue:
									Capital Outlay on Railways and Irrigation Works:
28	1,798,040	1,662,200	1,034,673	711,974	622,486	462,687	3,455,199	2,836,861	State Railways.
29	521,789	672,400	5,808	13,113	3,494	8,522	531,091	694,035	Irrigation Works.
30	2,319,829	2,334,600	1,040,481	725,087	625,980	471,209	3,986,290	3,530,896	- - - Total.

* *See* foot-note to Statement, No. 2, page 7.

A. F. Cox, Officiating Comptroller and Auditor General.

E. R. Cave-Browne, Accountant General.

EAST INDIA (ESTIMATE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA,

For the Year 1893-94,

COMPARED WITH THE RESULTS OF 1892-93.

(*Presented pursuant to Act* 21 & 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed*,
9 *May* 1894.

[*Price* 2*d.*]

109. *Under* 2 *oz.*

EAST INDIA (INCOME AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons, dated 3 July 1894;—*for*,

"RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Ten Years from 1883–84 to 1892–93."

India Office,
13 July 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Mr. Secretary Fowler.*)

Ordered, by The House of Commons, *to be Printed*,
13 *July* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

217.

MEMORANDUM.

THIS Return has been prepared with the object of showing the Revenue of British India apart from the Departmental Receipts, and the Expenditure after deducting those Receipts, on the principle adopted in the Return of the Net Public Income and Expenditure of the United Kingdom (Parliamentary Paper 389 of 1893).

The term Rx. is used to denote tens of rupees as distinguished from £. or pounds sterling. In order to ascertain the number of tens of rupees required to defray a sterling payment, an amount termed the exchange must be added to the latter, varying according to the average rate of exchange for the year. For example, a payment of 1,000*l.*, when the rate is 15 pence the rupee, requires 16,000 rupees; and, adding to 1,000*l.* the exchange of Rx. 600, the total of Rx. 1,600 is shown as the charge in Indian currency.

		Rx.
Taking the figures for the last year's Accounts, those for 1892–93, the Gross Revenue was		90,172,438
Of this, the Departmental Receipts, which are a set-off against Expenditure under corresponding heads, amounted to		29,105,063
The difference is shown in the Accounts as the Total Receipts from the Principal Heads of Revenue		61,067,375
then, deducting therefrom the Refunds	Rx. 257,288	
and the Assignments from Land Revenue, &c.	1,567,776	
		1,825,064
		59,242,311
and adding the Receipts from Commercial Services	62,670	
and the Miscellaneous Receipts	398,901	
		461,571
the Balance is that shown in the present Return as the Total Income		59,703,882
Similarly, in the Accounts the Gross Expenditure charged against Revenue was		91,005,850
Deducting therefrom the same amounts of—	Rx.	
Refunds and Assignments	1,825,064	
Departmental Receipts Rx. 29,105,063		
Less,—Commercial and Miscellaneous Receipts, treated as Income 461,571		
	28,643,492	
		30,468,556
the Balance is that shown in the present Return as Total Expenditure		60,537,294

The difference between the Revenue and Expenditure is the same as that shown in the Accounts, namely, a Deficit of Rx. 833,412.

It may be well to explain some of the technical terms used in the Accounts.

On page 4 of this Statement will be found a deduction from the "Land Revenue, &c." for "Assignments from Land Revenue, &c," amounting in 1892–93 to Rx. 1,567,776. The greater part of these consists of payments made in return for lands, especially in Bombay, of which the revenue has been surrendered to the Government; but to some extent the head comprises amounts paid as compensation to Native and Foreign States, under agreements by which they have abandoned the right to levy transit dues, taxes on salt, and excise duties.

Among the "Miscellaneous Receipts" on page 4 will be found an entry of "Gain by Exchange on Remittance Transactions." The Government of India engages to receive certain sums and make certain payments at specified rates of exchange, some of the amounts being determined by rates fixed in contracts for the periods to which they refer, and others being converted at the rate from time to time determined, in concert with Her Majesty's Treasury, for the adjustment of transactions between the British and the Indian Governments, based on the mean cost of remitting a sterling sum to and from India. As the average rate at which the bills on India are sold, which is applied in the Accounts to the exchange on net sterling expenditure, can never be exactly equal to these several rates fixed beforehand, it is always necessary to bring the difference to account by inserting either a receipt or a charge under this head. In the decade to which this Statement refers there was a gain in every year except 1886-87, as shown on pages 4 to 7.

At the close of the Table of Expenditure on pages 14 to 17 will be found a statement of the adjustments made with the Provincial Governments. Under their quinquennial agreements those Governments are allowed a certain proportion of the revenue which they collect, on condition that they meet a certain proportion of the expenditure which they supervise. In a year in which the Provincial Governments spend more than the revenue to which they are entitled, the excess has to be met from their balances, and is deducted from the total expenditure in order to show the amount charged to the Imperial Revenues; in a year in which they do not spend their full grants the surplus is added to the Provincial balances, and therefore must also be added to the actual expenditure as a payment by the Imperial Government, before the surplus or deficit of the Imperial Revenue can be declared.

India Office,
July 1894.

H. WATERFIELD.

RETURN OF THE NET INCOME AND EXPENDITURE

OF

BRITISH INDIA,

UNDER CERTAIN SPECIFIED HEADS,

For the Ten Years from 1883-84 to 1892-93.

PART I.

INCOME.

PART I.—INCOME.

REVENUE.	1883-84.		1884-85.	
I. LAND REVENUE, &c.:	Rx.	Rx.	Rx.	Rx.
1. LAND REVENUE	22,140,310		21,783,670	
2. FOREST	1,049,987		984,752	
3. TRIBUTES FROM NATIVE STATES	720,487		699,017	
	23,910,784		23,467,439	
Deduct,—				
Assignments from Land Revenue, &c.	*1,238,840*		*1,275,442*	
TOTAL NET RECEIPTS FROM LAND REVENUE, &c.	—	**22,671,944**	—	**22,191,997**
II. OPIUM	—	**9,555,790**	—	**8,816,080**
III. TAXATION:				
1. SALT	6,110,816		6,476,256	
2. STAMPS	3,473,929		3,561,517	
3. EXCISE	3,806,483		3,985,446	
4. PROVINCIAL RATES	2,868,044		2,785,264	
5. CUSTOMS	1,156,103		1,004,998	
6. ASSESSED TAXES	510,119		496,873	
7. REGISTRATION	258,063		285,713	
TOTAL RECEIPTS FROM TAXATION	—	**18,183,557**	—	**18,596,067**
IV. COMMERCIAL SERVICES:				
1. POST OFFICE	(*a*)		(*a*)	
2. TELEGRAPH	(*a*)		(*a*)	
TOTAL NET RECEIPTS FROM COMMERCIAL SERVICES (For Details, *see* Appendix I.)	—	—	—	—
V. MISCELLANEOUS RECEIPTS:				
1. MINT	50,106		93,804	
2. GAIN BY EXCHANGE ON REMITTANCE TRANSACTIONS	60,817		12,383	
3. MISCELLANEOUS	36,631		50,612	
TOTAL NET MISCELLANEOUS RECEIPTS (For Details, *see* Appendix II.)	—	**147,554**	—	**156,799**
		50,558,845		**49,760,943**
EXCESS OF EXPENDITURE OVER INCOME	—	—	—	386,446
	Rx.	**50,558,845**	Rx.	**50,147,389**

(*a*) In these years the Expenditure exceeded the Income.

PART I.—INCOME.

1885–86.		1886–87.		1887–88.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
22,544,599		23,020,515		23,141,295	
1,083,548		1,102,471		1,121,674	
689,575		695,415		743,597	
24,317,722		24,818,401		25,006,566	
1,396,537		*1,446,937*		*1,468,963*	
—	**22,921,185**	—	**23,371,464**	—	**23,537,603**
—	**8,942,299**	—	**8,942,908**	—	**8,515,333**
6,317,813		6,627,283		6,636,267	
3,617,725		3,705,786		3,831,996	
4,126,037		4,336,430		4,501,102	
2,954,715		2,993,011		3,027,353	
1,167,570		1,218,175		1,316,761	
485,271		1,327,668		1,411,487	
306,999		297,937		310,159	
—	**18,976,130**	—	**20,506,290**	—	**21,035,125**
(*a*)		(*a*)		(*a*)	
(*a*)		(*a*)		(*a*)	
—	—	—	—	—	—
106,694		99,922		157,463	
264,378		(*a*)		744,471	
34,389		7,957		84,718	
—	**405,461**	—	**107,879**	—	**986,652**
	51,245,075		**52,928,541**		**54,074,713**
—	2,801,726	—	—	—	2,028,832
Rx.	**54,046,801**	Rx.	**52,928,541**	Rx.	**56,103,545**

(*a*) In these years the Expenditure exceeded the Income.

(*Continued on p.* 6)

PART I. -INCOME.

REVENUE.	1888-89.		1889-90.	
I. LAND REVENUE, &c.:	Rx.	Rx.	Rx.	Rx.
1. LAND REVENUE	22,970,257		23,926,384	
2. FOREST	1,347,184		1,483,388	
3. TRIBUTES FROM NATIVE STATES	745,233		777,707	
	25,062,674		26,187,479	
Deduct,—				
Assignments from Land Revenue, &c.	*1,486,235*		*1,544,448*	
TOTAL NET RECEIPTS FROM LAND REVENUE, &c.	—	**23,576,439**	—	**24,643,031**
II. OPIUM	—	**8,562,270**	—	**8,582,990**
III. TAXATION:				
1. SALT	7,630,297		8,151,927	
2. STAMPS	3,883,327		4,040,464	
3. EXCISE	4,678,940		4,861,703	
4. PROVINCIAL RATES	3,037,374		3,403,433	
5. CUSTOMS	1,301,861		1,458,231	
6. ASSESSED TAXES	1,504,642		1,581,665	
7. REGISTRATION	330,758		352,946	
TOTAL RECEIPTS FROM TAXATION	—	**22,367,199**	—	**23,850,369**
IV. COMMERCIAL SERVICES:				
1. POST OFFICE	(*a*)		(*a*)	
2. TELEGRAPH	38,056		35,510	
TOTAL NET RECEIPTS FROM COMMERCIAL SERVICES	—	**38,056**	—	**35,510**
(For Details, *see* Appendix I.)				
V. MISCELLANEOUS RECEIPTS:				
1. MINT	121,171		148,982	
2. GAIN BY EXCHANGE ON REMITTANCE TRANSACTIONS	951,453		386,744	
3. MISCELLANEOUS	(*a*)		150,396	
TOTAL NET MISCELLANEOUS RECEIPTS	—	**1,072,624**	—	**686,122**
(For Details, *see* Appendix II.)				
		55,616,588		**57,798,022**
EXCESS OF EXPENDITURE OVER INCOME	—	—	—	—
	Rx.	**55,616,588**	Rx.	**57,798,022**

(*a*) In these years the Expenditure exceeded the Income.

PART I.—INCOME.

1890-91.		1891-92.		1892-93.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
23,995,227		23,901,284		24,850,328	
1,442,693		1,484,925		1,588,847	
760,421		775,961		790,112	
26,198,341		26,162,170		27,229,287	
1,510,092		*1,531,860*		*1,567,776*	
—	**24,688,249**	—	**24,630,310**	—	**25,661,511**
—	**7,879,181**	—	**8,012,368**	—	**7,993,045**
8,487,708		8,598,070		8,626,118	
4,022,498		4,214,958		4,394,796	
4,917,330		5,086,909		5,210,203	
3,486,983		3,497,374		3,698,649	
1,697,040		1,654,311		1,558,797	
1,600,871		1,638,097		1,670,526	
364,619		398,439		428,666	
—	**24,577,049**	—	**25,088,158**	—	**25,587,755**
5,759		(*a*)		(*a*)	
17,054		80,615		62,670	
—	**22,813**	—	**80,615**	—	**62,670**
232,264		112,937		198,328	
78,198		31,529		19,686	
124,681		135,523		180,887	
—	**435,143**	—	**279,989**	—	**398,901**
	57,602,435		**58,091,440**		**59,703,882**
—	—	—	—	—	833,412
Rx.	**57,602,435**	Rx.	**58,091,440**	Rx.	**60,537,294**

(*a*) In these years the Expenditure exceeded the Income.

PART II.

EXPENDITURE.

PART II.—EXPENDITURE.

CHARGES.	1883–84.		1884–85.	
I. DEBT SERVICES—Net Expenditure:	Rx.	Rx.	Rx.	Rx.
1. INTEREST ON THE PUBLIC DEBT (other than that charged to Railways and Irrigation)	4,066,357		4,136,481	
2. INTEREST ON OTHER OBLIGATIONS	458,406		482,378	
	4,524,763		4,618,859	
Deduct,—Receipts	*856,255*		*711,011*	
TOTAL NET CHARGE FOR INTEREST ON ORDINARY DEBT AND OBLIGATIONS	—	**3,668,508**	—	**3,907,848**
(For Details, *see* Appendix III.)				
II. MILITARY SERVICES—Net Expenditure:				
1. ARMY	17,155,473		16,148,633	
2. BUILDINGS AND ROADS: Military Works	975,397		909,232	
3. SPECIAL DEFENCE WORKS	—		—	
TOTAL	—	**18,130,870**	—	**17,057,865**
(For Details, *see* Appendix IV.)				
III. COLLECTION OF REVENUE:				
1. LAND REVENUE	3,329,206		3,363,387	
2. FOREST	650,715		679,397	
3. OPIUM	1,854,983		2,966,640	
4. SALT	447,574		449,328	
5. STAMPS	115,450		141,435	
6. EXCISE	92,359		103,669	
7. PROVINCIAL RATES	54,547		50,660	
8. CUSTOMS	139,345		136,860	
9. ASSESSED TAXES	13,214		12,936	
10. REGISTRATION	167,091		178,465	
TOTAL	—	**6,864,484**	—	**8,082,777**
Carried forward to page 14	Rx. —	**28,663,862**	—	**29,048,490**

PART II.—EXPENDITURE.

1885–86.		1886–87.		1887–88.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
3,857,161		3,948,996		5,054,762	
473,700		361,407		386,992	
4,330,861		4,310,403		5,441,754	
698,982		*670,548*		*746,555*	
—	**3,631,879**	—	**3,639,855**	—	**4,695,199**
19,133,907		18,540,039		19,357,119	
927,762		873,254		1,191,647	
—		325,626		456,017	
—	**20,061,669**	—	**19,738,919**	—	**21,004,783**
3,414,292		3,464,252		3,486,685	
680,988		719,765		719,794	
3,057,674		2,729,063		2,424,575	
401,618		486,172		410,704	
147,970		146,814		163,414	
124,372		116,730		127,078	
47,057		51,105		62,138	
130,719		135,818		134,891	
12,471		50,158		28,679	
185,406		184,845		187,260	
—	**8,202,567**	—	**8,084,722**	—	**7,745,218**
—	**31,896,115**	—	**31,463,496**	—	**33,445,200**

(*Continued on p.* 12.)

PART II.—EXPENDITURE.

CHARGES.	1888–89.		1889–90.	
I. DEBT SERVICES—Net Expenditure:	Rx.	Rx.	Rx.	Rx.
1. INTEREST ON THE PUBLIC DEBT (other than that charged to Railways and Irrigation)	4,274,853		3,804,957	
2. INTEREST ON OTHER OBLIGATIONS	437,406		436,006	
	4,712,259		4,240,963	
Deduct,—Receipts	*841,822*		*873,201*	
TOTAL NET CHARGE FOR INTEREST ON ORDINARY DEBT AND OBLIGATIONS	—	**3,870,437**	—	**3,367,762**
(For Details, *see* Appendix III)				
II. MILITARY SERVICES—Net Expenditure:				
1. ARMY	19,239,478		19,733,107	
2. BUILDINGS AND ROADS: Military Works	1,065,662		1,094,944	
3. SPECIAL DEFENCE WORKS	789,595		689,481	
TOTAL	—	**21,094,735**	—	**21,517,532**
(For Details, *see* Appendix IV.)				
III. COLLECTION OF REVENUE:				
1. LAND REVENUE	3,513,957		3,624,194	
2. FOREST	792,000		780,035	
3. OPIUM	2,597,905		1,605,107	
4. SALT	412,979		412,766	
5. STAMPS	154,172		134,373	
6. EXCISE	137,941		156,739	
7. PROVINCIAL RATES	59,383		55,075	
8. CUSTOMS	133,897		135,021	
9. ASSESSED TAXES	27,128		27,681	
10. REGISTRATION	193,681		193,237	
TOTAL	—	**8,023,043**	—	**7,124,228**
Carried forward to page 16 - Rx.	—	**32,988,215**	—	**32,009,522**

PART II.—EXPENDITURE.

1890-91.		1891-92.		1892-93.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
3,743,964		3,839,800		3,857,482	
451,340		475,376		516,781	
4,195,304		4,315,176		4,374,263	
931,050		*879,443*		*869,727*	
—	**3,264,254**	—	**3,435,733**	—	**3,504,536**
19,904,433		21,500,197		22,554,791	
1,176,631		1,164,724		1,151,525	
491,837		604,848		458,060	
—	**21,572,901**	—	**23,269,769**	—	**24,164,376**
3,676,596		3,835,126		3,936,345	
784,113		843,926		865,225	
2,180,797		1,861,813		1,602,496	
429,013		459,034		458,707	
130,019		138,447		141,264	
175,053		190,097		193,013	
54,040		58,703		55,659	
134,652		136,363		140,634	
29,246		29,577		30,171	
196,731		207,863		213,116	
—	**7,790,260**	—	**7,760,949**	—	**7,636,630**
—	**32,627,415**	—	**34,466,451**	—	**35,305,542**

PART II.—EXPENDITURE—*continued.*

CHARGES.	1883-84.		1884-85.	
	Rx.	Rx.	Rx.	Rx.
Brought forward - - -	—	28,663,862	—	29,048,490
IV. COMMERCIAL SERVICES—Net Expenditure:				
1. POST OFFICE - - - - -	240,071		223,324	
2. TELEGRAPH - - - - -	170,754		217,883	
3. RAILWAYS - - - - - -	304,912		1,051,751	
4. IRRIGATION - - - - -	547,200		573,017	
(For Details, *see* Appendix I.)				
TOTAL - - -	—	1,262,937	—	2,065,975
V. CIVIL SERVICES—Net Expenditure:				
1. CIVIL DEPARTMENTS - - -	9,933,805		10,370,023	
(For Details, *see* Appendix V.)				
2. MISCELLANEOUS CIVIL CHARGES -	3,653,668		3,655,039	
(For Details, *see* Appendix VI.)				
3. FAMINE RELIEF AND INSURANCE -	1,522,813		1,548,357	
(For Details, *see* Appendix VII.)				
4. CONSTRUCTION OF RAILWAYS (charged against Revenue, in addition to that under Famine Insurance) - -	*176,295**		263,501	
5. BUILDINGS AND ROADS: Civil Works	4,283,257		3,484,948	
(For Details, *see* Appendix VIII.)				
	19,217,248		19,321,868	
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - - -	*464,679*		*288,944*	
Add,—Increase of Provincial Balances by unspent Grants -	—		—	
TOTAL - - -	—	18,752,569	—	19,032,924
		48,679,368		50,147,389
EXCESS OF INCOME OVER EXPENDITURE - - - - - - -	—	1,879,477	—	—
		50,558,845		50,147,389

* Refund of past expenditure.

PART II.—EXPENDITURE—*continued.*

1885-86.		1886-87.		1887-88.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
—	**31,896,115**	—	**31,463,496**	—	**33,445,200**
189,518		195,985		161,005	
244,277		21,717		22,741	
731,713		1,188,668		2,122,386	
715,469		653,949		747,372	
—	**1,880,977**	—	**2,060,319**	—	**3,053,504**
10,816,283		11,236,858		11,410,622	
3,855,556		3,860,740†		3,984,211	
1,500,000		309,020		91,408	
632,055		183,077		80,945	
2,941,933		3,600,939		3,667,064	
19,745,827		19,190,634		19,234,250	
—		—		—	
523,882		35,665		370,591	
—	**20,269,709**	—	**19,226,299**	—	**19,604,841**
	54,046,801		**52,750,114**		**56,103,545**
—	—	—	178,427	—	—
	54,046,801		**52,928,541**		**56,103,545**

† Including Rx. 26,302 for charge for exchange on remittance transactions (*see* page 25).

(*Continued on p.* 16.)

PART II.—EXPENDITURE—*continued.*

CHARGES.	1888–89.		1889–90.	
	Rx.	Rx.	Rx.	Rx.
Brought forward - - -	—	**32,988,215**	—	**32,009,522**
IV. COMMERCIAL SERVICES—Net Expenditure:				
1. POST OFFICE - - - - -	60,912		75,372	
2. TELEGRAPH - - - - -	†		†	
3. RAILWAYS - - - - - -	2,233,392		1,852,601	
4. IRRIGATION - - - - -	722,246		661,629	
(For Details, *see* Appendix I.)				
TOTAL - - -	—	**3,016,550**	—	**2,589,602**
V. CIVIL SERVICES—Net Expenditure:				
1. CIVIL DEPARTMENTS - - -	11,505,582		11,679,034	
(For Details, *see* Appendix V.)				
2. MISCELLANEOUS CIVIL CHARGES -	4,043,051*		4,087,014	
(For Details, *see* Appendix VI.)				
3. FAMINE RELIEF AND INSURANCE -	78,336		600,000	
(For Details, *see* Appendix VII.)				
4. CONSTRUCTION OF RAILWAYS (charged against Revenue, in addition to that under Famine Insurance) - -	22,401		4,974	
5. BUILDINGS AND ROADS: Civil Works	3,640,317		3,666,847	
(For Details, *see* Appendix VIII.)				
	19,289,687		20,037,869	
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances - -	—		—	
Add,—Increase of Provincial Balances by unspent Grants -	285,118		548,996	
TOTAL - - -	—	**19,574,805**	—	**20,586,865**
		55,579,570		**55,185,989**
EXCESS OF INCOME OVER EXPENDITURE - - - - - - - -	—	37,018	—	2,612,033
		55,616,588		**57,798,022**

* Including Rx. 705 for net Miscellaneous Charges (*see* page 26).
† In these years the income exceeded the expenditure.

PART II.—EXPENDITURE—*continued.*

1890–91.		1891–92.		1892–93.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
—	**32,627,415**	—	**34,466,451**	—	**35,305,542**
†		47,004		29,670	
†		†		†	
687,291		315,864		1,847,052	
569,550		672,979		521,577	
—	**1,256,841**	—	**1,035,847**	—	**2,398,299**
11,774,192		12,197,685		12,652,036	
3,954,268		4,816,390		4,861,419	
600,000		1,268,319		1,116,103	
*4,812**		163,233		339,487	
3,904,987		4,416,904		4,041,767	
20,228,635		22,362,531		23,010,812	
198,627		*240,924*		*177,359*	
—		—		—	
—	**20,030,008**	—	**22,121,607**	—	**22,833,453**
	53,914,264		**57,623,905**		**60,537,294**
—	3,688,171	—	467,535	—	—
	57,602,435		**58,091,440**		**60,537,294**

* Refund of past expenditure.
† In these years the income exceeded the expenditure.

APPENDICES.

		PAGE
I.	Commercial Services - - - - - - - - -	20
II.	Miscellaneous Receipts - - - - - - - - -	24
III.	Debt Services - - - - - - - - - - -	24
IV.	Military Services - - - - - - - - - -	28
V.	Civil Departments - - - - - - - - - -	32
VI.	Miscellaneous Civil Charges - - - - - -	36
VII.	Famine Relief and Insurance - - - - - -	40
VIII.	Buildings and Roads: Civil Works - - - - -	40
IX.	Exchange - - - - - - - - - - - - -	44

APPENDIX I.

COMMERCIAL SERVICES.		1883-84.		1884-85.	
			Rx.		Rx.
1. POST OFFICE :					
Charges :					
In India	Rx.	1,127,994		1,125,275	
In England	£.	106,487		116,798	
Exchange	Rx.	24,333		28,381	
		1,258,814		1,270,454	
Deduct,—Receipts	„	*1,018,743*		*1,047,130*	
NET CHARGES *or Receipts*	„	—	240,071	—	223,324
2. TELEGRAPH :					
Charges :					
In India	„	513,087		564,041	
In England	£.	150,430		180,527	
Exchange	Rx.	34,375		43,867	
	„	697,892		788,435	
Deduct,—Receipts	„	*527,138*		*570,552*	
NET CHARGES *or Receipts*	„	—	170,754	—	217,883
3. RAILWAYS :					
State Railways :					
Gross Receipts	„	8,268,765		8,419,213	
Working Expenses	„	3,890,122		4,212,896	
	„	4,378,643		4,206,317	
Guaranteed Railways : Net Traffic Receipts	„	3,688,143		3,478,300	
Subsidised Companies : Repayment of Advances of Interest	„	3,249		618	
TOTAL NET RECEIPTS	„	8,070,035		7,685,235	
Charges :					
State Railways :					
Interest and Annuities :					
In India	„	1,870,269		2,076,681	
In England	£.	1,514,711		1,573,908	
Exchange	Rx.	346,127		382,447	
Guaranteed Railways :					
Interest, Surplus Profits, Land, &c. :					
In India	Rx.	649,793		522,603	
In England	£.	3,284,241		3,217,240	
Exchange	Rx.	750,484		781,763	
Subsidised Companies : Land, &c.	„	88,727		84,790	
Miscellaneous : Surveys and Central Establishments	„	*129,405**		97,554	
	„	8,374,947		8,736,986	
TOTAL NET CHARGES	„	—	304,912	—	1,051,751
4. IRRIGATION :					
Major Works (or Works for which Capital and Revenue Accounts are kept) :					
Direct Receipts	Rx.	936,581		1,075,131	
Working Expenses	„	514,847		571,780	
	„	421,734		503,351	
Portion of Land Revenue due to Irrigation	„	534,126		465,817	
	„	955,860		969,168	
Interest on Debt in India	„	893,665		932,012	
NET RECEIPTS FROM MAJOR WORKS	„	62,195		37,156	
Minor Works and Navigation :					
Charges	„	751,267		745,200	
Receipts	„	141,872		135,027	
NET CHARGES FOR MINOR WORKS	„	609,395		610,173	
TOTAL NET CHARGES	„	—	547,200	—	573,017
TOTAL NET RECEIPTS FROM COMMERCIAL SERVICES (shown on pages 4 and 5)	„	—	—	—	—
TOTAL NET CHARGES FOR COMMERCIAL SERVICES (shown on pages 14 and 15)	„	—	**1,262,937**	—	**2,065,975**

* Refund of past expenditure.

APPENDIX I.

1885-86.		1886-87.		1887-88.	
	Rx.		Rx.		Rx.
1,164,370		1,189,120		1,211,962	
105,139		117,125		114,940	
33,095		44,047		48,299	
1,302,604		1,350,292		1,375,201	
1,113,086		*1,154,307*		*1,214,196*	
—	189,518	—	195,985	—	161,005
520,585		560,660		605,322	
267,861		111,771		127,661	
84,315		42,033		53,644	
872,761		714,464		786,627	
628,484		*692,747*		*763,886*	
—	244,277	—	21,717	—	22,741
9,958,890		10,829,027		10,871,926	
4,902,092		5,219,889		5,594,187	
5,056,798		5,609,138		5,277,739	
3,725,075		3,647,116		3,636,670	
119		1,616		24,764	
8,781,992		9,257,870		8,939,173	
2,182,164		2,423,795		2,558,164	
1,886,072		2,587,380		2,704,472	
593,681		973,024		1,136,446	
526,449		611,481		739,652	
3,180,735		2,696,976		2,694,920	
1,001,205		1,014,240		1,132,431	
44,125		45,243		43,627	
99,274		94,399		51,847	
9,513,705		10,446,538		11,061,559	
—	731,713	—	1,188,668	—	2,122,386
864,773		909,824		930,961	
593,150		626,773		677,607	
271,623		283,051		273,354	
562,607		597,469		602,555	
834,230		880,520		875,909	
964,847		992,591		1,017,542	
130,617†		*112,071*†		*141,633*†	
745,750		691,290		766,497	
160,898		149,412		160,758	
584,852		541,878		605,739	
—	715,469	—	653,949	—	747,372
—	—	—	—	—	—
—	**1,880,977**	—	**2,060,319**	—	**3,053,504**

† Net charge.

(*Continued on p. 22.*)

APPENDIX I.

COMMERCIAL SERVICES.		1888–89.		1889–90.	
			Rx.		Rx.
1. POST OFFICE:					
Charges:					
In India	Rx.	1,217,689		1,272,257	
In England	£.	85,146		72,036	
Exchange	Rx.	39,617		32,326	
	„	1,342,452		1,376,619	
Deduct,—Receipts	„	*1,281,540*		*1,301,247*	
NET CHARGES *or Receipts*	„	—	60,912	—	75,372
2. TELEGRAPH:					
Charges:					
In India	„	560,011		580,124	
In England	£.	98,330		104,387	
Exchange	Rx.	45,751		46,844	
	„	704,092		731,355	
Deduct,—Receipts	„	*742,148*		*766,865*	
NET CHARGES *or Receipts*	„	—	*38,056*	—	*35,510*
3. RAILWAYS:					
State Railways:					
Gross Receipts	„	11,827,120		13,387,864	
Working Expenses	„	6,059,256		6,864,439	
	„	5,767,864		6,523,425	
Guaranteed Railways: Net Traffic Receipts	„	3,650,808		3,168,634	
Subsidised Companies: Repayment of Advances of Interest	„	42,768		49,103	
TOTAL NET RECEIPTS	„	9,461,440		9,741,162	
Charges:					
State Railways:					
Interest and Annuities:					
In India	„	2,692,786		2,766,518	
In England	£.	2,954,852		3,272,359	
Exchange	Rx.	1,374,842		1,468,468	
Guaranteed Railways:					
Interest, Surplus Profits, Land, &c.:					
In India	Rx.	621,211		482,353	
In England	£.	2,697,388		2,337,058	
Exchange	Rx.	1,255,048		1,048,753	
Subsidised Companies: Land, &c.	„	28,071		69,130	
Miscellaneous: Surveys and Central Establishments	„	70,634		149,124	
	„	11,694,832		11,593,763	
TOTAL NET CHARGES	„	—	2,233,392	—	1,852,601
4. IRRIGATION:					
Major Works (or Works for which Capital and Revenue Accounts are kept):					
Direct Receipts	Rx.	1,061,802		1,132,584	
Working Expenses	„	721,676		727,558	
	„	340,126		405,026	
Portion of Land Revenue due to Irrigation	„	671,041		689,766	
	„	1,011,167		1,094,792	
Interest on Debt in India	„	1,040,717		1,060,683	
NET RECEIPTS FROM MAJOR WORKS	„	*29,550**		34,109	
Minor Works and Navigation:					
Charges	„	860,571		864,466	
Receipts	„	167,875		168,728	
NET CHARGES FOR MINOR WORKS	„	692,696		695,738	
TOTAL NET CHARGES	„	—	722,246	—	661,629
TOTAL NET RECEIPTS FROM COMMERCIAL SERVICES (shown on pages 6 and 7)	„	—	*38,056*	—	*35,510*
TOTAL NET CHARGES FOR COMMERCIAL SERVICES (shown on pages 16 and 17)	„	—	**3,016,550**	—	**2,589,602**

* Net charge.

APPENDIX I.

1890-91.		1891-92.		1892-93.	
	Rx.		Rx.		Rx.
1,292,231		1,355,209		1,365,337	
78,774		96,321		95,658	
25,739		41,829		57,550	
1,396,744		1,493,359		1,518,545	
1,402,503		*1,446,355*		*1,488,875*	
—	*5,759*	—	47,004	—	29,670
602,318		611,937		647,208	
121,848		158,118		142,271	
39,814		68,665		85,594	
763,980		838,720		875,073	
781,034		*919,335*		*937,743*	
—	*17,054*	—	*80,615*	—	*62,670*
13,703,224		16,411,934		15,814,807	
6,771,940		8,214,480		7,944,868	
6,931,284		8,197,454		7,869,939	
3,501,274		3,493,118		3,244,413	
31,480		32,994		17,883	
10,464,038		11,723,566		11,132,235	
2,876,517		3,012,015		3,180,215	
3,348,077		3,539,017		3,578,193	
1,093,987		1,536,862		2,152,731	
523,919		794,087		614,020	
2,354,130		2,114,159		2,145,297	
769,214		918,100		1,290,665	
36,288		33,130		29,026	
149,197		92,060		*10,860*†	
11,151,329		12,039,430		12,979,287	
—	687,291	—	315,864	—	1,847,052
1,284,683		1,404,737		1,510,730	
758,413		761,445		793,951	
526,270		643,292		716,779	
708,996		673,189		722,306	
1,235,266		1,316,481		1,439,085	
1,081,439		1,109,678		1,138,386	
153,827		206,803		300,699	
902,276		1,073,896		1,008,142	
178,899		194,114		185,866	
723,377		879,782		822,276	
—	569,550	—	672,979	—	521,577
—	*22,813*	—	*80,615*	—	*62,670*
—	**1,256,841**	—	**1,035,847**	—	**2,398,299**

† Refund of past expenditure.

APPENDIX II.

MISCELLANEOUS RECEIPTS.	1883–84.		1884–85.	
	Rx.	Rx.	Rx.	Rx.
1. MINT:				
Receipts	131,456		180,164	
Charges	81,350		86,360	
NET RECEIPTS	—	50,106	—	93,804
2. GAIN by EXCHANGE, or *Charge for Exchange*, on REMITTANCE Transactions	—	60,817	—	12,383
3. MISCELLANEOUS:				
Receipts	311,224		342,954	
Charges	274,593		292,342	
NET RECEIPTS or *Charges*	—	36,631	—	50,612
TOTAL NET RECEIPTS (shown on pages 4 and 5)	—	**147,554**	—	**156,799**

APPENDIX III.

DEBT SERVICES.	1883–84.		1884–85.	
1. INTEREST on DEBT in INDIA Rx.	3,744,615		3,783,184	
Portion charged under Railway Revenue Account „	1,784,873		1,958,511	
Portion charged under Irrigation „	893,665		932,012	
„	2,678,538		2,890,523	
INTEREST on ORDINARY DEBT in INDIA „	—	1,066,077	—	892,661
INTEREST on DEBT in ENGLAND £.	2,753,803		2,963,013	
Portion charged under Railway Revenue Account „	311,593		353,326	
INTEREST on ORDINARY DEBT in ENGLAND „	—	2,442,210	—	2,609,687
Exchange Rx.	—	558,070	—	634,133
TOTAL „	—	**4,066,357**	—	**4,136,481**
2. INTEREST on other Obligations „	—	458,406	—	482,378
		4,524,763		**4,618,859**
Deduct,—Receipts in India* „	*849,741*		*667,616*	
„ „ *England* £.	*29,722*		*34,912*	
„ „ *Exchange* Rx.	*6,792*		*8,483*	
		856,255		*711,011*
TOTAL NET CHARGES (shown on pages 10 and 11) Rx.	—	**3,668,508**	—	**3,907,848**

* The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are from the temporary loan of surplus cash balances on securities.

APPENDIX II.

1885–86.		1886–87.		1887–88.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
224,290		180,428		251,464	
117,596		80,506		94,001	
—	106,694	—	99,922	—	157,463
—	264,378	—	*26,302**	—	744,471
341,228		351,797		377,610	
306,839		343,840		292,892	
—	34,389	—	7,957	—	84,718
—	**405,461**	—	**107,879**	—	**986,652**

* Included in Miscellaneous Civil Charges on page 15.

(*Continued on p.* 26)

APPENDIX III.

1885–86.		1886-87.		1887–88.	
3,810,372		3,791,427		3,850,769	
2,181,875		2,423,448		2,557,786	
964,847		992,591		1,017,542	
3,146,722		3,416,039		3,575,328	
—	663,650	—	375,388	—	275,441
2,795,103		3,163,024		3,917,302	
366,155		566,049		552,080	
—	2,428,948	—	2,596,975	—	3,365,222
—	764,563	—	976,633	—	1,414,099
—	**3,857,161**	—	**3,948,996**	—	**5,054,762**
—	473,700	—	361,407	—	386,992
	4,330,861		**4,310,403**		**5,441,754**
686,970		*613,645*		*652,853*	
9,136		*41,352*		*65,978*	
2,876		*15,551*		*27,724*	
	698,982		*670,548*		*746,555*
—	**3,631,879**	—	**3,639,855**	—	**4,695,199**

(*Continued on p.* 26)

APPENDIX II.

MISCELLANEOUS RECEIPTS.	1888-89.		1889-90.	
	Rx.	Rx.	Rx.	Rx.
1. MINT:				
Receipts	221,138		269,512	
Charges	99,967		120,530	
NET RECEIPTS	—	121,171	—	148,982
2. GAIN by EXCHANGE, or *Charge for Exchange*, on REMITTANCE Transactions	—	951,453	—	386,744
3. MISCELLANEOUS:				
Receipts	382,401		432,531	
Charges	383,106		282,135	
NET RECEIPTS or *Charges*	—	*705**	—	150,396
TOTAL NET RECEIPTS (shown on pages 6 and 7)	—	**1,072,624**	—	**686,122**

* Included in Miscellaneous Civil Charges on page 16.

APPENDIX III.

DEBT SERVICES.	1888-89.		1889-90.	
1. INTEREST on DEBT in INDIA Rx.	4,107,403		4,149,775	
Portion charged under Railway Revenue Account „	2,692,498		2,764,468	
Portion charged under Irrigation „	1,040,717		1,060,683	
„	3,733,215		3,825,151	
INTEREST on ORDINARY DEBT in INDIA „	—	374,188	—	324,624
INTEREST on DEBT in ENGLAND £.	3,293,868		3,316,324	
Portion charged under Railway Revenue Account „	631,812		914,022	
INTEREST on ORDINARY DEBT in ENGLAND „	—	2,662,056	—	2,402,302
Exchange Rx.	—	1,238,609	—	1,078,031
TOTAL „	—	**4,274,853**	—	**3,804,957**
2. Interest on other Obligations „	—	437,406	—	436,006
		4,712,259		**4,240,963**
Deduct,—Receipts in India* „	*643,340*		*676,703*	
„ „ *England* „	*135,477*		*135,633*	
„ „ *Exchange* „	*63,035*		*60,865*	
		841,822		*873,201*
TOTAL NET CHARGES (shown on pages 12 and 13) „	—	**3,870,437**	—	**3,367,762**

* The Receipts in India are derived from loans to port trusts and municipal bodies, advances to landholders, &c., and from the securities held by the Paper Currency Department; those in England are from the temporary loan of surplus cash balances on securities.

APPENDIX II.

1890-91.		1891-92.		1892-93.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
354,152		210,046		310,335	
121,888		97,109		112,007	
—	232,264	—	112,937	—	198,328
—	78,198	—	31,529	—	19,686
398,904		420,830		413,962	
274,223		285,307		233,075	
—	124,681	—	135,523	—	180,887
—	**435,143**	—	**279,989**	—	**398,901**

APPENDIX III.

1890-91.		1891-92.		1892-93.	
4,368,045		4,168,622		4,267,841	
2,876,517		3,004,576		3,169,522	
1,081,439		1,109,678		1,138,386	
3,957,956		4,114,254		4,307,908	
—	410,089	—	54,368	—	*40,067**
3,500,999		3,803,159		3,655,687	
988,187		1,163,871		1,222,191	
—	2,512,812	—	2,639,288	—	2,433,496
—	821,063	—	1,146,144	—	1,464,053
—	**3,743,964**	—	**3,839,800**	—	**3,857,482**
—	451,340	—	475,376	—	516,781
	4,195,304		**4,315,176**		**4,374,263**
710,552		*795,588*		*830,418*	
166,194		*58,466*		*24,543*	
54,304		*25,389*		*14,766*	
	931,050		*879,443*		*869,727*
—	**3,264,254**	—	**3,435,733**	—	**3,504,536**

* Excess of amount charged under Railway Revenue Account and Irrigation over total interest paid in India.

APPENDIX IV.

MILITARY SERVICES.		1883–84.		1884–85.	
1. ARMY:					
Effective Charges:			Rx.		Rx.
In India	Rx.	11,130,154		11,201,832	
In England	£.	1,686,816		1,614,138	
Exchange	Rx.	385,455		392,222	
	„	13,202,425		13,208,192	
Deduct,—Receipts	„	*887,773*		*767,763*	
			12,314,652		12,440,429
Non-Effective Charges:					
In India	„	822,012		821,797	
In England	£.	3,336,768		2,360,284	
Exchange	Rx.	762,487		573,530	
	„	4,921,267		3,755,611	
Deduct,—Receipts	„	*80,446*		*47,407*	
			4,840,821		3,708,204
TOTAL NET ARMY CHARGES	„	—	**17,155,473**	—	**16,148,633**
2. MILITARY WORKS	„	1,019,459		949,647	
Deduct,—Receipts	„	*44,062*		*40,415*	
TOTAL NET CHARGES for MILITARY WORKS	„	—	**975,397**	—	**909,232**
3. SPECIAL DEFENCE WORKS:					
In India	„	—		—	
In England	£.	—		—	
Exchange	Rx.	—		—	
TOTAL	„	—	—	—	—
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 10 and 11)	„	—	**18,130,870**	—	**17,057,865**

APPENDIX IV.

1885–86.		1886–87.		1887–88.	
	Rx.		Rx.		Rx.
14,414,290		13,771,197		14,243,976	
1,996,069		1,786,601		1,843,046	
628,305		671,879		774,466	
17,038,664		16,229,677		16,861,488	
912,658	16,126,006	*929,138*	15,300,539	*983,223*	15,878,265
832,798		849,319		860,932	
1,693,311		1,777,565		1,897,969	
533,006		668,481		797,545	
3,059,115		3,295,365		3,556,446	
51,214	3,007,901	*55,865*	3,239,500	*77,592*	3,478,854
—	**19,133,907**	—	**18,540,039**	—	**19,357,119**
968,920		1,061,638		1,232,060	
41,158		*188,384*		*40,413*	
—	**927,762**	—	**873,254**	—	**1,191,647**
—		123,110		371,137	
—		147,170		59,766	
—		55,346		25,114	
—	—	—	**325,626**	—	**456,017**
—	**20,061,669**	—	**19,738,919**	—	**21,004,783**

 (*Continued on p.* 30)

APPENDIX IV.

MILITARY SERVICES.		1888–89.		1889–90.	
1. ARMY:					
Effective Charges:			Rx.		Rx.
In India	Rx.	13,932,872		14,037,013	
In England	£.	1,756,958		1,904,003	
Exchange	Rx.	817,482		854,420	
	„	16,507,312		16,795,436	
Deduct,—Receipts	„	*989,183*		*879,634*	
			15,518,129		15,915,802
Non-Effective Charges:					
In India	„	879,719		907,082	
In England	£.	1,989,247		2,053,700	
Exchange	Rx.	925,563		921,596	
	„	3,794,529		3,882,378	
Deduct,—Receipts	„	*73,180*		*65,073*	
			3,721,349		3,817,305
TOTAL NET ARMY CHARGES	„	—	**19,239,478**	—	**19,733,107**
2. MILITARY WORKS	„	1,108,206		1,138,463	
Deduct,—Receipts	„	*42,544*		*43,519*	
TOTAL NET CHARGES for MILITARY WORKS	„	—	**1,065,662**	—	**1,094,944**
3. SPECIAL DEFENCE WORKS:					
In India	„	447,823		400,436	
In England	£.	233,246		199,513	
Exchange	Rx.	108,526		89,532	
TOTAL	„	—	**789,595**	—	**689,481**
TOTAL NET CHARGES for MILITARY SERVICES (shown on pages 12 and 13)	„	—	**21,094,735**	—	**21,517,532**

APPENDIX IV.

1890–91.		1891–92.		1892–93.	
	Rx.		Rx.		Rx.
13,836,963		14,800,287		14,657,935	
2,344,493		2,410,443		2,500,499	
766,065		1,046,765		1,504,364	
16,947,521		18,257,495		18,662,798	
721,181		*704,202*		*784,449*	
	16,226,340		17,553,293		17,878,349
962,165		940,775		931,156	
2,095,632		2,149,070		2,388,297	
684,750		933,261		1,436,860	
3,742,547		4,023,106		4,756,313	
64,454		*76,202*		*79,871*	
	3,678,093		3,946,904		4,676,442
—	**19,904,433**	—	**21,500,197**	—	**22,554,791**
1,220,676		1,214,518		1,196,799	
44,045		*49,794*		*45,274*	
—	**1,176,631**	—	**1,164,724**	—	**1,151,525**
252,398		304,710		255,723	
180,470		209,263		126,332	
58,969		90,875		76,005	
—	**491,837**	—	**604,848**	—	**458,060**
—	**21,572,901**	—	**23,269,769**	—	**24,164,376**

APPENDIX V.

CIVIL DEPARTMENTS.		1883–84.		1884–85.	
			Rx.		Rx.
1. GENERAL ADMINISTRATION:					
Charges:					
In India	Rx.	1,359,025		1,374,909	
In England	£.	239,354		234,930	
Exchange	Rx.	54,695		57,086	
			1,653,074		1,666,925
2. LAW COURTS:					
Charges	„	2,477,188		2,542,334	
Receipts	„	332,126		308,027	
			2,145,062		2,234,307
3. JAILS:					
Charges	„	761,708		763,644	
Receipts	„	241,733		238,032	
			519,975		525,612
4. POLICE:					
Charges	„	2,761,054		2,832,725	
Receipts	„	311,874		319,400	
			2,449,180		2,513,325
5. MARINE (including River Navigation):					
In India, Charges	Rx.	392,781		339,737	
„ Receipts	„	192,867		165,974	
	„	199,914		173,763	
In England, Charges	£.	196,787		154,656	
Exchange	Rx.	44,968		37,580	
			441,669		365,999
6. EDUCATION:					
Charges	„	1,184,227		1,238,787	
Receipts	„	204,427		203,291	
			979,800		1,035,496
7. ECCLESIASTICAL: Charges	„	—	159,183	—	166,411
8. MEDICAL:					
Charges	„	718,532		743,722	
Receipts	„	55,523		53,084	
			663,009		690,638
9. POLITICAL:					
Charges:					
In India	„	506,624		759,267	
In England	£.	26,041		31,988	
Exchange	Rx.	5,951		7,773	
			538,616		799,028
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Charges	Rx.	474,205		457,618	
Receipts	„	89,968		85,336	
			384,237		372,282
TOTAL NET CHARGES for CIVIL DEPARTMENTS (shown on pages 14 and 15)	„	—	**9,933,805**	—	**10,370,023**

APPENDIX V.

1885-86.		1886-87.		1887-88.	
	Rx.		Rx.		Rx.
1,387,674		1,392,269		1,389,521	
262,582		248,248		267,858	
82,653		93,358		112,556	
	1,732,909		1,733,875		1,769,935
2,461,929		2,633,061		2,651,051	
288,466		299,734		322,962	
	2,173,463		2,333,327		2,328,089
890,355		763,392		771,872	
289,243		287,462		248,888	
	601,112		475,930		522,984
2,852,724		3,285,097		3,693,621	
321,011		315,863		350,293	
	2,531,713		2,969,234		3,343,328
336,469		530,938		468,539	
200,432		200,029		195,027	
136,037		330,909		273,512	
143,166		230,502		142,448	
45,065		86,684		59,858	
	324,268		648,095		475,818
1,243,097		1,305,337		1,291,811	
200,740		208,395		225,205	
	1,042,357		1,096,942		1,066,606
—	163,846	—	158,989	—	159,122
747,568		756,685		764,945	
54,315		64,611		59,952	
	693,253		692,074		704,993
1,107,521		713,773		641,196	
32,859		29,825		30,604	
10,343		11,216		12,860	
	1,150,723		754,814		684,660
475,838		459,142		448,502	
73,199		85,564		93,415	
	402,639		373,578		355,087
—	**10,816,283**	—	**11,236,858**	—	**11,410,622**

(*Continued on p.* 34)

APPENDIX V.

CIVIL DEPARTMENTS.	1888–89.		1889–90.	
		Rx.		Rx.
1. GENERAL ADMINISTRATION :				
Charges :				
In India - - - - - Rx.	1,391,419		1,411,718	
In England - - - - - £.	241,412		239,845	
Exchange - - - - - Rx.	112,325		107,630	
		1,745,156		1,759,193
2. LAW COURTS :				
Charges - - - - - - „	2,694,252		2,716,275	
Receipts - - - - - - „	336,307		353,804	
		2,357,945		2,362,471
3. JAILS :				
Charges - - - - - - „	834,183		857,691	
Receipts - - - - - - „	259,304		289,613	
		574,879		568,078
4. POLICE :				
Charges - - - - - - „	3,754,294		3,887,564	
Receipts - - - - - - „	352,997		366,438	
		3,401,297		3,521,126
5. MARINE (including River Navigation) :				
In India, Charges - - - Rx.	428,292		503,075	
„ Receipts - - - „	211,766		202,470	
„	216,526		300,605	
In England, Charges - - - £.	102,364		106,844	
Exchange - - - - - Rx.	47,628		47,946	
		366,518		455,395
6. EDUCATION :				
Charges - - - - - - „	1,293,660		1,316,286	
Receipts - - - - - - „	212,121		201,548	
		1,081,539		1,114,738
7. ECCLESIASTICAL : Charges - - „	—	156,856	—	161,068
8. MEDICAL :				
Charges - - - - - - „	772,233		785,243	
Receipts - - - - - - „	61,934		58,735	
		710,299		726,508
9. POLITICAL :				
Charges :				
In India - - - - - „	712,568		617,633	
In England - - - - - £.	29,772		25,968	
Exchange - - - - - Rx.	13,853		11,653	
		756,193		655,254
10. SCIENTIFIC AND OTHER MINOR DEPARTMENTS :				
Charges - - - - - Rx.	428,432		438,967	
Receipts - - - - - „	73,532		83,764	
		354,900		355,203
TOTAL NET CHARGES FOR CIVIL DEPARTMENTS (shown on pages 16 and 17) - -	—	**11,505,582**	—	**11,679,034**

APPENDIX V.

1890–91.		1891–92.		1892–93.	
	Rx.		Rx.		Rx.
1,412,299		1,433,423		1,462,538	
247,346		249,532		255,545	
80,820		108,362		153,742	
	1,740,465		1,791,317		1,871,825
2,759,431		2,840,007		2,877,112	
355,522		375,843		377,444	
	2,403,909		2,464,164		2,499,668
866,460		899,732		918,060	
278,393		311,297		309,197	
	588,067		588,435		608,863
3,859,683		3,868,610		3,873,645	
369,383		381,540		395,967	
	3,490,300		3,487,070		3,477,678
405,696		436,553		391,875	
225,606		222,414		156,855	
180,090		214,139		235,020	
115,742		133,447		290,476	
37,819		57,951		174,758	
	333,651		405,537		700,254
1,371,735		1,424,796		1,437,024	
203,745		211,724		210,287	
	1,167,990		1,213,072		1,226,737
—	166,005	—	161,596	—	168,107
806,937		884,684		941,642	
101,751		63,106		71,882	
	705,186		821,578		869,760
738,757		730,698		806,358	
23,956		25,806		22,327	
7,828		11,207		13,432	
	770,541		767,711		842,117
485,747		587,438		473,271	
77,669		90,233		86,244	
	408,078		497,205		387,027
—	**11,774,192**	—	**12,197,685**	—	**12,652,036**

APPENDIX VI.

MISCELLANEOUS CIVIL CHARGES.	1883–84.		1884–85.	
		Rx.		Rx.
1. TERRITORIAL AND POLITICAL PENSIONS :				
Charges :				
In India - - - - - Rx.	670,476		635,459	
In England - - - - - £.	79,776		28,874	
Exchange - - - - - Rx.	18,230		7,016	
		768,482		671,349
2. FURLOUGH AND ABSENTEE ALLOWANCES :				
Charges :				
In India - - - - - Rx.	3,431		14,852	
In England - - - - - £.	216,916		198,275	
Exchange - - - - - Rx.	49,568		48,179	
		269,915		261,306
3. SUPERANNUATION ALLOWANCES AND PENSIONS :				
In India, Charges - - - Rx.	739,300		782,522	
„ Receipts - - „	201,182		199,168	
„	538,118		583,354	
In England, Charges - - - £.	1,416,978		1,418,741	
„ Receipts - - „	101,255		98,021	
„	1,315,723		1,320,720	
Exchange - - - - - Rx.	300,656		320,925	
		2,154,497		2,224,999
4. STATIONERY AND PRINTING :				
In India, Charges - - - „	373,139		383,824	
„ Receipts - - - „	50,595		47,541	
„	322,544		336,283	
In England : Charges - - £.	112,518		129,608	
Exchange - - - - - Rx.	25,712		31,494	
		460,774		497,385
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 14 and 15) - - -	—	**3,653,668**	—	**3,655,039**

APPENDIX VI.

1885–86.		1886–87.		1887–88.	
	Rx.		Rx.		Rx.
623,736		622,524		572,846	
22,062		18,287		15,749	
6,944		6,877		6,618	
	652,742		647,688		595,213
4,589		1,787		2,597	
196,191		187,742		215,560	
61,755		70,603		90,580	
	262,535		260,132		308,737
921,673		692,483		717,707	
251,733		258,244		255,876	
669,940		434,239		461,831	
1,506,051		1,575,929		1,597,940	
125,330		102,769		104,118	
1,380,721		1,473,160		1,493,822	
434,612		554,005		627,719	
	2,485,273		2,461,404		2,583,372
412,697		435,671		450,322	
55,690		96,816		80,282	
357,007		338,855		370,040	
74,537		91,826		89,317	
23,462		34,533		37,532	
	455,006		465,214		496,889
—	**3,855,556**	—	**3,834,438***	—	**3,984,211**

* To this must be added Rx. 26,302 for charge for Exchange on Remittance Transactions, *see* page 25.

 (*Continued on p.* 38)

APPENDIX VI.

MISCELLANEOUS CIVIL CHARGES.	1888–89.		1889–90.	
		Rx.		Rx.
1. TERRITORIAL AND POLITICAL PENSIONS:				
Charges:				
In India - - - - Rx.	516,905		515,656	
In England - - - - £.	18,257		13,754	
Exchange - - - - Rx.	8,495		6,172	
		543,657		535,582
2. FURLOUGH AND ABSENTEE ALLOWANCES:				
Charges:				
In India - - - - Rx.	1,180		2,016	
In England - - - - £.	216,503		203,941	
Exchange - - - - Rx.	100,735		91,518	
		318,418		297,475
3. SUPERANNUATION ALLOWANCES AND PENSIONS:				
In India, Charges - - - - Rx.	752,494		785,599	
„ Receipts - - - „	237,134		223,428	
„	515,360		562,171	
In England, Charges - - - £.	1,612,200		1,625,376	
„ Receipts - - „	104,707		104,363	
„	1,507,493		1,521,013	
Exchange - - - - - Rx.	701,411		682,553	
		2,724,264		2,765,737
4. STATIONERY AND PRINTING:				
In India, Charges - - - „	445,928		492,215	
„ Receipts - - - „	68,365		70,510	
„	377,563		421,705	
In England: Charges - - £.	53,535		45,912	
Exchange - - - - - Rx.	24,909		20,603	
		456,007		488,220
TOTAL NET MISCELLANEOUS CIVIL CHARGES (shown on pages 16 and 17) - - -	—	**4,042,346***	—	**4,087,014**

* To this must be added Rx. 705 for net Miscellaneous Charges, *see* page 26.

APPENDIX VI.

1890–91.		1891–92.		1892–93.	
	Rx.		Rx.		Rx.
506,361		480,189		494,796	
15,985		54,223		29,218	
5,223	527,569	23,547	557,959	17,578	541,592
1,839		657		1,335	
174,040		192,228		207,826	
56,868	232,747	83,477	276,362	125,033	334,194
825,985		848,506		881,190	
222,373		217,223		200,741	
603,612		631,283		680,449	
1,677,448		1,726,046		1,810,546	
101,888		100,605		101,000	
1,575,560		1,625,441		1,709,546	
514,816	2,693,988	705,868	2,962,592	1,028,506	3,418,501
526,327		543,940		563,298	
92,472		83,408		80,841	
433,855		460,532		482,457	
49,828		41,098		52,868	
16,281	499,964	17,847	519,477	31,807	567,132
—	3,954,268	—	4,316,390	—	4,861,419

APPENDIX VII.

FAMINE RELIEF AND INSURANCE.	1883–84.		1884–85.	
	Rx.	Rx.	Rx.	Rx.
1. FAMINE RELIEF - - - - Rx.	9,205		7,350	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS - - - - - „	649,248		946,457	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS - - - „	283,223		253,046	
4. REDUCTION OF DEBT - - - - „	581,137		341,504	
TOTAL UNDER FAMINE RELIEF AND INSURANCE (shown on pages 14 and 15) - - - „	—	1,522,813	—	1,548,357
5. NET CHARGE ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:				
INDIAN MIDLAND RAILWAY - Rx.	—		—	
BENGAL-NAGPUR RAILWAY - „	—		—	
TOTAL IN RAILWAY REVENUE ACCOUNT - - - - - „	—		—	
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE - - „	—	**1,522,813**	—	**1,548,357**

APPENDIX VIII.

BUILDINGS AND ROADS: CIVIL WORKS.	1883–84.		1884–85.	
CIVIL WORKS:		Rx.		Rx.
In India, Charges - - - Rx.	4,685,023		3,977,220	
„ Receipts - - - - „	487,688		552,036	
„	4,197,335		3,425,184	
In England, Charges - - - £.	86,515		66,300	
„ Receipts - - „	16,575		18,219	
„	69,940		48,081	
„ Exchange - - Rx.	15,982		11,683	
TOTAL NET CHARGES FOR CIVIL WORKS (shown on pages 14 and 15) - - - „	—	**4,283,257**	—	**3,484,948**

APPENDIX VII.

1885-86.		1886-87.		1887-88.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
40,695		1,041		402	
589,000		200,000		—	
186,807		107,979		91,006	
683,498		—		—	
—	1,500,000	—	309,020	—	91,408
29,271		151,812		167,942	
—		—		117,257	
—	29,271	—	151,812	—	285,199
—	**1,529,271**	—	**460,832**	—	**376,607**

(*Continued on p.* 42.)

APPENDIX VIII.

1885-86.		1886-87.		1887-88.	
	Rx.		Rx.		Rx.
3,421,854		4,021,676		4,087,103	
548,455		508,530		515,566	
2,873,399		3,513,146		3,571,537	
71,877		86,081		92,864	
19,751		22,281		25,601	
52,126		63,800		67,263	
16,408		23,993		28,264	
—	**2,941,933**	—	**3,600,939**	—	**3,667,064**

(*Continued on p.* 42.)

APPENDIX VII.

FAMINE RELIEF AND INSURANCE.		1888–89.		1889-90.	
		Rx.	Rx.	Rx.	Rx.
1. FAMINE RELIEF	Rx.	7,799		68,288	
2. CONSTRUCTION OF PROTECTIVE RAILWAYS	„	—		—	
3. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS	„	70,537		71,457	
4. REDUCTION OF DEBT	„	—		460,255	
TOTAL UNDER FAMINE RELIEF AND INSURANCE shown on pages 16 and 17	„	—	78,336	—	600,000
5. NET CHARGE ON ACCOUNT OF PROTECTIVE RAILWAYS CONSTRUCTED THROUGH THE AGENCY OF COMPANIES:					
INDIAN MIDLAND RAILWAY	Rx.	210,886		238,181	
BENGAL-NAGPUR RAILWAY	„	219,296		223,828	
TOTAL IN RAILWAY REVENUE ACCOUNT	„	—	430,182	—	462,009
TOTAL PROVISION FOR FAMINE RELIEF AND INSURANCE	„	—	**508,518**	—	**1,062,009**

APPENDIX VIII.

BUILDINGS AND ROADS: CIVIL WORKS.		1888–89.		1889–90.	
			Rx.		Rx.
CIVIL WORKS:					
In India, Charges	Rx.	4,057,623		4,110,664	
„ Receipts	„	523,555		568,962	
	„	3,534,068		3,541,702	
In England, Charges	£.	98,891		112,553	
„ Receipts	„	26,380		26,172	
	„	72,511		86,381	
„ Exchange	Rx.	33,738		38,764	
TOTAL NET CHARGES FOR CIVIL WORKS shown on pages 16 and 17	„	—	**3,640,317**	—	**3,666,847**

APPENDIX VII.

1890–91.		1891–92.		1892–93.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
5,579		23,423		70,841	
—		484,795		984,469	
74,392		77,931		60,793	
520,029		682,170		—	
—	600,000	—	1,268,319	—	1,116,103
244,190		189,057		253,650	
238,161		42,624		130,247	
—	482,351	—	231,681	—	383,897
—	**1,082,351**	—	**1,500,000**	—	**1,500,000**

APPENDIX VIII.

1890–91.		1891–92.		1892–93.	
	Rx.		Rx.		Rx.
4,385,122		4,852,094		4,512,037	
570,836		538,323		563,543	
3,814,286		4,313,771		3,948,494	
94,297		99,103		85,940	
25,934		27,197		27,704	
68,363		71,906		58,236	
22,338		31,227		35,037	
—	**3,904,987**	—	**4,416,904**	—	**4,041,767**

APPENDIX IX.

SUMMARY of CHARGES for EXCHANGE, included in the foregoing Tables.

EXCHANGE.	1883-84.		1884-85.	
EXCHANGE ON NET STERLING EXPENDITURE:	Rx.	Rx.	Rx.	Rx.
I. COMMERCIAL SERVICES:				
1. Post Office	24,333		28,381	
2. Telegraph	23,960		38,174	
3. Railways	1,102,307		1,172,877	
4. Irrigation	373		16	
		1,150,973		1,239,448
II. MISCELLANEOUS NET RECEIPTS (charge included):				
1. Mint	1,004		2,375	
2. Miscellaneous	3,483		5,552	
		4,487		7,927
III. COLLECTION OF REVENUE:				
1. Land Revenue	59		100	
2. Opium	293		803	
3. Salt	933		18	
4. Stamps	6,356		11,063	
5. Excise	—		10	
6. Customs	—		—	
7. Forest	630		513	
		8,271		12,507
IV. DEBT SERVICES:				
1. Interest on Debt	551,278		625,650	
2. Interest on other Obligations	1,171		722	
		552,449		626,372
V. MILITARY SERVICES:				
1. Army, Effective	374,235		376,565	
2. Army, Non Effective	761,720		572,732	
	1,135,955		949,297	
3. Military Works	1,331		1,232	
4. Special Defence Works	—		—	
		1,137,286		950,529
VI. CIVIL DEPARTMENTS:				
1. General Administration	54,695		57,086	
2. Law Courts and Jails	85		263	
3. Marine	44,968		37,580	
4. Education	33		68	
5. Ecclesiastical	71		125	
6. Medical	1,155		1,317	
7. Political	5,951		7,773	
8. Scientific and other Minor Departments.	4,538		3,694	
		111,496		107,906
Carried forward to page 48	—	2,964,962	—	2,944,689

APPENDIX IX.

SUMMARY of CHARGES for EXCHANGE, included in the foregoing Tables.

1885-86.		1886-87.		1887-88.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
33,095		44,047		48,299	
73,122		38,439		48,935	
1,594,814		1,987,178		2,268,780	
141		525		10	
	1,701,172		2,070,189		2,366,024
7,007		2,492		1,963	
7,895		8,847		10,061	
	14,902		11,339		12,024
105		411		56	
1,483		697		396	
542		3		23	
15,280		16,724		22,833	
279		61		2	
—		—		8	
667		916		739	
	18,356		18,812		24,057
761,687		961,082		1,386,375	
93		82		121	
	761,780		961,164		1,386,496
610,625		654,143		759,022	
532,031		666,872		795,498	
1,142,656		1,321,015		1,554,520	
2,036		717		2,751	
—		55,346		25,114	
	1,144,692		1,377,078		1,582,385
82,653		93,358		112,556	
349		401		190	
45,065		86,684		59,858	
120		165		262	
192		113		231	
1,929		1,760		1,717	
10,343		11,216		12,860	
5,154		7,424		7,566	
	145,805		201,121		195,240
—	3,786,707	—	4,639,703	—	5,566,226

(*Continued on p.* 46.)

APPENDIX IX.

SUMMARY of CHARGES for EXCHANGE, included in the foregoing Tables.

EXCHANGE.	1888–89.		1889–90.	
EXCHANGE ON NET STERLING EXPENDITURE.	Rx.	Rx.	Rx.	Rx.
I. COMMERCIAL SERVICES:				
1. Post Office	39,617		32,326	
2. Telegraph	38,012		39,394	
3. Railways	2,629,783		2,517,090	
4. Irrigation	175		315	
		2,707,587		2,589,125
II. MISCELLANEOUS NET RECEIPTS (charge included):				
1. Mint	3,432		5,425	
2. Miscellaneous	14,419		9,614	
		17,851		15,039
III. COLLECTION OF REVENUE:				
1. Land Revenue	272		174	
2. Opium	360		468	
3. Salt	121		94	
4. Stamps	21,992		15,033	
5. Excise	57		65	
6. Customs	56		9	
7. Forest	1,113		775	
		23,971		16,618
IV. DEBT SERVICES:				
1. Interest on Debt	1,175,574		1,017,166	
2. Interest on other Obligations	128		79	
		1,175,702		1,017,245
V. MILITARY SERVICES:				
1. Army, Effective	802,181		838,056	
2. Army, Non-Effective	922,673		917,722	
	1,724,854		1,755,778	
3. Military Works	4,835		6,104	
4. Special Defence Works	108,526		89,532	
		1,838,215		1,851,414
VI. CIVIL DEPARTMENTS:				
1. General Administration	112,325		107,630	
2. Law Courts and Jails	298		1,811	
3. Marine	47,628		47,946	
4. Education	504		705	
5. Ecclesiastical	254		245	
6. Medical	1,909		1,701	
7. Political	13,853		11,653	
8. Scientific and other Minor Departments.	8,214		12,025	
		184,985		183,716
Carried forward to page 50	—	5,948,311	—	5,673,157

APPENDIX IX.

SUMMARY of CHARGES for EXCHANGE, included in the foregoing Tables.

1890–91.		1891–92.		1892–93.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
25,739		41,829		57,550	
34,993		63,217		79,863	
1,862,886		2,454,430		3,443,258	
714		38		348	
	1,924,332		2,559,514		3,581,019
4,095		4,935		6,128	
7,434		10,903		9,501	
	11,529		15,838		15,629
113		313		357	
127		315		419	
120		326		426	
11,181		14,811		18,817	
18		23		—	
—		15		9	
656		322		1,069	
	12,215		16,125		21,097
766,759		1,120,755		1,449,287	
61		25		133	
	766,820		1,120,780		1,449,420
754,721		1,031,474		1,481,617	
682,370		930,088		1,431,706	
1,437,091		1,961,562		2,913,323	
7,526		4,509		24,443	
58,969		90,875		76,005	
	1,503,586		2,056,946		3,013,771
80,820		108,362		153,742	
207		277		371	
37,819		57,951		174,758	
499		750		1,048	
133		176		180	
* 8,392		1,806		3,953	
7,828		11,207		13,432	
6,633		12,761		26,239	
	125,047		193,290		373,723
—	4,343,529	—	5,962,493	—	8,454,659

* Exceptional Receipt.

(*Continued on p.* 48.)

APPENDIX IX.—SUMMARY of Charges for Exchange,

EXCHANGE.	1883–84.		1884–85.	
EXCHANGE ON NET STERLING EXPENDITURE—*continued.*	Rx.	Rx.	Rx.	Rx.
Brought forward	—	2,964,962	—	2,944,689
VII. MISCELLANEOUS CIVIL CHARGES:				
1. Territorial and Political Pensions	18,230		7,016	
2. Furlough and Absentee Allowances	49,568		48,179	
3. Superannuation	300,656		320,925	
4. Stationery and Printing	25,712		31,494	
		394,166		407,614
VIII. FAMINE RELIEF AND INSURANCE.	—	26	—	—
IX. CONSTRUCTION OF RAILWAYS: (Charged against Revenue, in addition to that under Famine Insurance.)	—	22	—	—
X. BUILDINGS AND ROADS:				
Civil Works	—	15,982	—	11,683
TOTAL CHARGES ON NET STERLING EXPENDITURE.	—	**3,375,158**	—	**3,363,986**
Additional Pay to British Troops (approximate)	—	46,000	—	184,300
Remittance Transactions:				
Charge	—	—	—	—
Gain	—	*60,817*	—	*12,383*
TOTAL NET CHARGES	—	**3,360,341**	—	**3,535,903**
Average Rate of Exchange per Rupee	—	*d.* 19·536	—	*d.* 19·308

included in the foregoing Tables—*continued.*

1885–86.		1886–87.		1887–88.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
—	3,786,707	—	4,639,703	—	5,566,226
6,944		6,877		6,618	
61,755		70,603		90,580	
434,612		554,005		627,719	
23,462		34,533		37,532	
	526,773		666,018		762,449
—	—	—	—	—	—
—	—	—	—	—	—
—	16,408	—	23,993	—	28,264
—	**4,329,888**	—	**5,329,714**	—	**6,356,939**
—	224,300	—	275,800	—	436,900
—	—	—	26,302	—	—
—	*264,378*	—	—	—	*744,471*
—	**4,289,810**	—	**5,631,816**	—	**6,049,368**
—	*d.* 18·254	—	*d.* 17·441	—	*d.* 16·898

(*Continued on p.* 50.)

APPENDIX IX.—SUMMARY of Charges for Exchange,

EXCHANGE.	1888-89.		1889-90.	
EXCHANGE ON NET STERLING EXPENDITURE—*continued.*	Rx.	Rx.	Rx.	Rx.
Brought forward - - -	—	5,948,311	—	5,673,157
VII. MISCELLANEOUS CIVIL CHARGES:				
1. Territorial and Political Pensions -	8,495		6,172	
2. Furlough and Absentee Allowances -	100,735		91,518	
3. Superannuation - - - - - -	701,411		682,553	
4. Stationery and Printing - - -	24,909		20,603	
		835,550		800,846
VIII. FAMINE RELIEF AND INSURANCE.	—	—	—	—
IX. CONSTRUCTION OF RAILWAYS: (Charged against Revenue, in addition to that under Famine Insurance.)	—	—	—	—
X. BUILDINGS AND ROADS:				
Civil Works - - - - - - - -	—	33,738	—	38,764
TOTAL CHARGES ON NET STERLING EXPENDITURE.	—	**6,817,599**	—	**6,512,767**
Additional Pay to British Troops (approximate)	—	517,000	—	631,900
Remittance Transactions:				
Charge - - - - - - - - -	—	—	—	—
Gain - - - - - - - - -	—	*951,453*	—	*386,744*
TOTAL NET CHARGES - - -	—	**6,383,146**	—	**6,757,923**
Average Rate of Exchange per Rupee - - -	—	*d.* 16·379	—	*d.* 16·566

included in the foregoing Tables—*continued.*

1890-91.		1891-92.		1892-93.	
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
—	4,343,529	—	5,962,493	—	8,454,659
5,223		23,547		17,578	
56,868		83,477		125,033	
514,816		705,868		1,028,506	
16,281		17,847		31,807	
	593,188		830,739		1,202,924
—	—	—	750	—	2,156
—	—	—	—	—	—
—	22,338	—	31,227	—	35,037
—	**4,959,055**	—	**6,825,209**	—	**9,694,776**
—	587,200	—	407,200	—	612,200
—	—	—	—	—	—
—	*78,198*	—	*31,529*	—	*19,686*
—	**5,468,057**	—	**7,200,880**	—	**10,287,290**
—	*d.* 18·090	—	*d.* 16·733	—	*d.* 14·985

EAST INDIA
(INCOME AND EXPENDITURE).

RETURN of the NET INCOME and EXPENDITURE of *British India*, under certain specified Heads, for the Ten Years from 1883–84 to 1892–93.

(*Mr. Secretary Fowler.*)

Ordered, by The House of Commons, *to be Printed,*
13 *July* 1894.

[*Price* 5½*d.*]

217. *Under* 5 *oz.*

PAPERS

RELATING TO THE

BALADHAN MURDER CASE IN ASSAM.

Presented to both Houses of Parliament by Command of Her Majesty.
1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C., and
32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

1894.

[C.—7456.] *Price 6d.*

Papers relating to the Baladhan Murder Case in Assam.

Letter from the GOVERNMENT OF INDIA, HOME DEPARTMENT, JUDICIAL. POLICE (No. 21 of 1894), to the RIGHT HON. H. H. FOWLER, Her Majesty's Secretary of State for India.

SIR, Simla, June 5, 1894.

WITH reference to correspondence ending with our telegram, dated the 22nd ultimo, regarding the report called for on the "Baladhan murder case" by the Earl of Kimberley in his despatch, No. 5 (Judicial), dated the 24th January last, we have now the honour to forward for your information a copy of the papers mentioned in the annexed list, containing the explanation of the District Magistrate (who committed the case to the Court of Sessions), together with the results of the Chief Commissioner's Inquiry, and the orders of the Government of India issued after a careful consideration of all the points, relating to the conduct of the Magistracy and of the police, which were raised in the judgment of the High Court. We do not consider that any further investigation is required on these points. We regret that the papers could not reach the India Office by the time mentioned in our telegram dated 29th March 1894. The Chief Commissioner's report, however, did not arrive in Simla till the 11th May. As intimated in our telegram of 29th March, the present report relates only to the conduct of the police and Magistrate. We have again telegraphed to the Chief Commissioner to expedite the submission of the explanation by the Sessions Judge of those points in his conduct of the case which came under the animadversion of the High Court; and on its receipt such further orders as may seem requisite will be issued by us without delay, and will be communicated for your information.

2. A copy of the letter from the Home Department, No. 46, dated 27th January 1894, to the Chief Commissioner, and of the questions and answers in the Legislative Council therein referred to, is also enclosed.

We have, &c.
(Signed) ELGIN.
G. S. WHITE.
A. E. MILLER.
H. BRACKENBURY.
C. B. PRITCHARD.
J. WESTLAND.
A. P. MACDONNELL.

From P. G. MELITUS, Esq., C.I.E., Deputy Secretary to the Government of India, No. 46, dated Calcutta, the 27th January 1894, to the CHIEF COMMISSIONER OF ASSAM.

I AM directed to forward a copy of the papers marginally noted, regarding the Baladhan murder case, and to request that the Government of India may be furnished with a report of the action taken by you in the matter.

1. Questions asked by the Hon. Dr. Rashbehary Ghose at a meeting of the Council of the Governor-General for making laws and regulations.
2. Answers to the above questions.
3. Telegram from the Secretary of State, dated the 22nd January 1894.
4. Telegram to the Secretary of State, dated the 27th January 1894.

Dated the 25th January 1894.

Questions and Answers.

The Honourable Dr. Rashbehary Ghose asked :—

(*a.*) Whether the attention of the Government of India has been drawn to the case of *Empress* v. *Sagal Semba Sajow, Chowba Singh, Duffadar, Nasipa Ningthamba, Madan Hijapa, Chanbangbang Sajow, Amu Filem, and Sarba Singh* (known as the Baladhan

murder case), which came before the High Court of Calcutta on appeal and also on reference, and in which all the prisoners were acquitted by Prinsep and Amir Ali, JJ.

(*b.*) Whether, as suggested by the honourable Judges, any inquiry has been made into the charges of misconduct preferred in the course of the trial against Khedam Singh and one Gosain, who were apparently employed by the Inspector, Bhoirub Chunder Dutt, during the police investigation, and one of whom, namely, Khedam Singh, was also employed as an interpreter to the Magistrates, Mr. Howell and Mr. Lees.

(*c.*) Whether, as suggested by the honourable Judges, any notice has been taken by the local Government of the facts mentioned in their judgment, relative to the proceedings in the case of the police, the several Magistrates concerned, and the Sessions Judge, which have called forth a strong expression of opinion from the honourable Judges.

(*d.*) Whether, having regard to the numerous and serious irregularities in the course of the proceedings before and during the trial of the case, the Government of India do not deem it expedient, in the interests of justice and good government, to take measures for preventing a recurrence of such irregularities, and as a step in that direction to see that inexperienced officers may not be appointed to positions and invested with powers involving grave responsibilities.

(*e.*) Whether a money reward was offered for the detection of the offenders in the case; whether any police officer or officers have been allowed to participate in it; and, if any police officer or officers have been so allowed, whether Government do not regard such participation on the part of the police as extremely undesirable.

The Honourable Sir Anthony MacDonnell replied:—

In answer to clause (*a.*) of the honourable Member's question I have to state that the Government of India have noticed the report of the case in the newspapers, and have perused the judgment of the honourable Judges as published therein, but their attention has not been officially drawn to the case. The remarks of the Court, made in the course of the judgment, on the conduct of the officers concerned, were intended for the information of the Chief Commissioner of Assam, from whom the honourable Judges thought they would no doubt receive proper notice.

Clauses (*b.*) and (*c.*) were referred to the Chief Commissioner of Assam, who reports that some time ago he called upon the District Magistrate of Cachar, who committed the accused, to submit any explanation he might have to offer on the subject of the irregularities committed by the police and himself in the course of the police investigation into the case, and also in the course of the proceedings before himself after the police had sent up the case for trial and prior to committal.

In regard to the trial proceedings before the Sessions Judge, the Chief Commissioner has sent for the trial record, and also called upon the Officiating Sessions Judge who tried the case to submit any explanation he may desire to offer on the remarks of the High Court so far as they referred to the proceedings at the Sessions trial. On receipt of the explanations of the District Magistrate and Officiating Sessions Judge the Chief Commissioner will pass such orders as he considers to be called for.

When the Chief Commissioner has seen the trial record, which he has not yet received, he will determine what action should be taken on the suggestion of the honourable Judges that certain serious charges brought against the persons named Khedam Singh and Gosain in the course of the Sessions trial should be inquired into. At present the Chief Commissioner has no information as to the nature of those charges.

In answer to clause (*d.*), I have to say that the officer who committed the case to the Sessions was of 10 years' service, and not inexperienced. The Judge who tried the case had less experience, being of seven years' service; and his temporary employment during the absence on three months' privilege leave of the experienced permanent Judge was in part due to the fact that the European element in the Civil Service of Lower Bengal has for some years past been kept at a minimum.

The Government of India will consider, in communication with the Chief Commissioner, in what manner it is possible to obviate the employment of junior and inexperienced officers in positions of difficulty and responsibility.

In answer to clause (*e.*), the Chief Commissioner reports that no police officer has participated in the rewards offered in connexion with this case.

From THE OFFICIATING SECRETARY TO THE CHIEF COMMISSIONER OF ASSAM, No. $\frac{430 \text{ Misc.}}{2681}$ J., to the SECRETARY TO THE GOVERNMENT OF INDIA, HOME DEPARTMENT.

SIR, Shillong, May 4, 1894.

WITH reference to your letter, No. 46, dated the 27th January 1894, and telegram No. 144 Police, dated the 24th March, I am directed by the Chief Commissioner to submit the following report on the subject of the question asked in Parliament regarding the Baladhan murder case.

2. I am to explain that the delay in submitting this report is due to the non-receipt of the explanation which the Chief Commissioner had thought it necessary, after perusing the judgment of the High Court, to call for from the officer, who, as Sessions Judge, tried the persons accused of having committed the dacoity and murders. The Chief Commissioner had intended to pass orders on the case in a complete form after receipt of this explanation. Acting, however, on your telegraphic reminder, he has now considered and passed orders on the case as far as the conduct of the police and magistracy is concerned, leaving the Sessions Judge's explanation to be dealt with separately after it has been received. A communication has recently been received from this officer, stating that he is unable to submit the required explanation without referring to the original records, which had, in the first instance, to be sent to the Deputy Commissioner of Cachar, and by him re-submitted to the Chief Commissioner, with his explanation. These records have now been sent to the Sessions Judge, and he has been asked to submit as soon as possible any explanation he may wish to offer on the remarks made by the High Court in their judgment, so far as they refer to the proceedings in the Sessions Court.

3. The facts of the case, briefly stated, are as follows: On the night of the 11th, or morning of the 12th, April 1893, a dacoity with murder was committed on the Baladhan tea garden in the Cachar district. The house of one Mr. Cockburn was broken into by a number of men armed with deadly weapons, and Mr. Cockburn and his watchman were murdered, and a woman who lived in the house mortally wounded. She expired a few days afterwards. An iron safe in the house was broken open, and some Rs. 778 taken therefrom; a gun and some other articles were also stolen from the house. The local police were employed in investigating the case from the 12th April to the 6th May, and, though certain Manipuris, including a Manipuri contractor (Chowba Singh), who worked on the garden and was subsequently placed on his trial, were suspected almost from the beginning of the investigation, no satisfactory result had been obtained. On the 7th May Inspector Jay Chandra Bhadra, an experienced and trustworthy officer, was specially deputed from the adjoining district of Sylhet to take up the inquiry. Meanwhile a reward of Rs. 1,200 had been offered on the 25th April for information which would lead to the detection of the offenders; this was raised to Rs. 2,000 on the 1st May. This offer of reward was widely circulated in the villages of the locality. A pardon was also offered to any one of the minor participants in the crime, not themselves guilty of murder, who would disclose the truth. Further inquiry made after the 7th of May went to confirm the suspicion against the Manipuri contractor and other Manipuris. On the 27th June Sagal Semba Sajow (one of the accused), who had long been suspected, and who had absconded after the murder, was arrested in hiding. On the 2nd July he made a confession to Mr. Carnac, the District Superintendent of Police, and Mr. Lees, Assistant Commissioner and first class Magistrate, was sent out by the Deputy Commissioner to record the confession on the 3rd July. This confession the accused adhered to in the preliminary inquiry before the District Magistrate on the 3rd August; but he was not admitted to pardon, inasmuch as his statement was found by the police to be untrue in substantial particulars, and he was considered to have been one of the ringleaders in the dacoity and murders. Meanwhile, the truth of his statement was tested, and he was detained in police custody for purposes of identification, and in order that the police might follow up the inquiry according to the new light thrown on the case by his statement. In consequence of the further investigation which followed, several other arrests were made, including those of the two approvers, Mukta Singh and Mohan Singh, who were arrested on the 6th July. On the 29th July these persons, in the presence of Mr. Carnac, offered to give a full account of the dacoity and murders if they would receive a pardon. Their statements were tested by the police, and, at the instance of Mr. Carnac, the Deputy Commissioner deputed Mr. Lees to proceed to the spot and make a memorandum of their statements. This was done on the 1st August. The case

was sent up by the police for trial on the 3rd August. The preliminary inquiry was held by the District Magistrate himself, and on the 9th August the case was committed to the Sessions Court. The Sessions trial commenced on the 13th September and ended on the 29th September 1893. The assessors gave their opinion that the accused were not guilty; but the Sessions Judge, differing from them, convicted the accused of dacoity with murder, and sentenced four of them to death and the remaining three to transportation for life. The sentences of death had to be confirmed by the Calcutta High Court in the usual course; and all the convicted persons also appealed against the sentences passed on them. The High Court (Prinsep and Amir Ali, JJ.), in their judgment dated the 11th December 1893, a copy of which is enclosed for the information of the Government of India, acquitted all the accused, and remarked on certain irregularities in the proceedings during the investigation into the case by the police, during the preliminary inquiry before the Magistrate, and finally during the trial in the Sessions Court.

4. As already observed, any explanation the Sessions Judge may have to offer will be separately considered by the Chief Commissioner. The remarks of the honourable Judges on the irregularities committed by the District Magistrate are summarised in paragraph 6 below. I am now to communicate the following observations of the Chief Commissioner on the whole case.

5. Dealing first with the conduct of the police, I am to say that the Chief Commissioner, after a careful examination of the judicial record and of the papers now submitted by the District Magistrate showing the proceedings of the police up to the date when the accused were sent up to the Magistrate for trial, has been unable to discover any ground for imputing improper conduct to any police officer. It is true that the accused and two or three of the witnesses, who were obviously the friends of the accused, testified at the Sessions trial to the tutoring of witnesses and other malpractices on the part of the police. But, as already stated, the Sessions trial did not commence till the middle of September, up to which time no complaint had been made by any one, although from April onwards the inquiry had been under the supervision of the responsible European officers of the district, to whom the accused had access at various stages of the proceedings. Under the circumstances the Chief Commissioner can attach little weight to the charges made against the police. Such charges are common enough, and are as often preferred without as with reason. They are especially common, and generally reserved for the Sessions or High Court, in cases like that now under consideration, in which almost the sole evidence against the accused is either that afforded by their own confessions or by statements made to the police or Magistrate by accomplices in the crime charged in the hope of obtaining pardon. The evidence, moreover, brought forward by the accused in the Sessions Court to prove acts of oppression, was disbelieved by the Sessions Judge, and the honourable Judges of the High Court have not, in the Chief Commissioner's opinion, shown any sufficient ground for supposing that the Sessions Judge was wrong in the conclusion he came to, or that any special inquiry into the conduct of the police is called for. As already stated, the inspector deputed to the inquiry, Jay Chandra Bhadra, was a trustworthy officer, specially selected for the purpose by the Inspector-General of Police, and the explanation now submitted by Mr. Herald, the Deputy Commissioner, shows that every stage of the police investigation was under the close supervision of the District Superintendent of Police and of the District Magistrate and his European assistants. Apart, therefore, from the long detentions of some of the accused in police custody, which are referred to below in paragraph 7, and which were sanctioned by the District Magistrate, and for which, consequently, he must be held responsible, the Chief Commissioner has come to the conclusion that there was nothing in the conduct of the police which calls for disciplinary action.

6. Turning now to the conduct of the magistracy, the Chief Commissioner finds that the District Magistrate was censured by the High Court in regard to the following matters as set forth in their judgment:—

(1.) The accused Sagal Semba Sajow was on arrest not sent in to Silchar for examination by a Magistrate as he should have been, but was detained in police custody for more than one month, no special reason for such detention having been recorded, as required by section 167, Criminal Procedure Code.

(2.) The approvers, Mukta and Mohan, and others were also similarly detained.

(3.) The confession of Sagal Semba Sajow was recorded by Mr. Lees at Baladhan four or five days after his arrest by the police, while the prisoner was still in police custody; also the English and the Manipuri records of the confession do not agree.

(4.) The approvers were examined as witnesses on 1st August by Mr. Lees while still in police custody, when the police investigation had been practically completed, and only two days before the inquiry before the Magistrate commenced, Mr. Lees being a Magistrate not competent to deal with the case itself.

(5.) The District Magistrate commenced the judicial proceedings irregularly on the 3rd August by examining accused Sagal Semba Sajow, and his examination was of the nature of a cross-examination.

(6.) The District Magistrate refused to allow the accused to instruct and consult their pleaders.

(7.) He also refused to allow the pleader for the defence to cross-examine the witnesses for the prosecution.

(8.) The witness, Tamra Singh, was required to give bail to appear when called upon, and, not being able to furnish bail, was detained in custody till the Sessions trial, or for about a month and a half.

I am now to forward a copy of Mr. Herald's letter, No. 5,321, dated the 28th February 1894, explaining his action, and to state the Chief Commissioner's opinion on each of the points mentioned above in paragraph 6.

7. The circumstances of Sagal Semba Sajow's arrest and detention by the police are explained in paragraphs 3 and 4 of the Magistrate's letter and at pages 13 and 14 of the attached memorandum. It will be seen that this accused was actually sent before a Magistrate immediately on arrest as required by law; he was then remanded to police custody for purposes of identification by the witnesses who had described him, and subsequently after he had tendered a confession to the District Superintendent of Police, and his statement had been recorded by Mr. Lees, it was considered necessary that he should remain on the scene of the investigation in order that the police might be able to follow up the clues obtained from it.

The Chief Commissioner can find nothing irregular or improper in this procedure. In difficult cases like that under consideration, where evidence is not forthcoming, it is frequently necessary for a Magistrate to remand to police custody a person arrested on grave suspicion, and who is likely to give the police important information, and to put them on the right track in the course of their investigations. Having regard to the distance from Silchar of Baladhan, the scene of the murder, and of Lakhipur, the head-quarters of the police officers who were conducting the investigation, and the difficulties of communication at that time of the year, it would have been impossible for the police to carry on their investigation with any prospect of success if Sagal Semba had been confined in the lock-up at Silchar immediately after he had been sent in to the Magistrate. In the opinion, therefore, of the Chief Commissioner, the first remand of Sagal Semba for ten days to the police by the District Magistrate was fully justified by the circumstances.

The honourable Judges of the High Court have stated that the Magistrate recorded no special reason for allowing such detention as required by section 167, Code of Criminal Procedure. The Chief Commissioner has had some difficulty in ascertaining how the honourable Court was in a position to ascertain what orders the Magistrate had actually passed in regard to the detentions of any of the accused, as, after a careful search, he has been unable to find any such orders on the judicial record. It may here be mentioned that, in reply to a telegram sent to Mr. Herald, he has admitted that he is wrong in stating in the 5th paragraph of his letter of the 28th February that his orders for the detention of the accused appear on the record; nor was it to be expected that they would be found there, as section 167 refers to police investigations only, prior to an accused being sent up to the Magistrate for trial, or for a judicial preliminary inquiry with a view to committal to Sessions; and it is a well established rule that police diaries and reports, with the orders passed thereon by the Magistrate in his executive capacity as head of the police in his district, should never form part of the judicial record, except in the few cases where a police officer, when giving evidence in the case, refreshes his memory by reference to his diaries, and is therefore liable to cross-examination upon them (see section 172, Code of Criminal Procedure); a Magistrate also in the course of a trial or preliminary inquiry may call for and examine a police report or diary, but an accused is not entitled to see it, unless a police officer is cross-examined upon it. Notwithstanding, however, that the Deputy Commissioner's orders granting remands of the accused to police custody under section 167, Code of Criminal Procedure, were not on the judicial record, and that the accused were therefore not entitled to take out copies, it has been ascertained by the Chief Commissioner that Mr. Herald granted to the accused copies of all such orders, and it is possible that the honourable Judges of the

High Court may have made use of these copies as forming the basis of their remarks, although they were not upon the record of the case. However that may be, the Chief Commissioner now finds that the orders referred to are recorded on the back of formal applications sent up from time to time by the Inspector under section 167, Code of Criminal Procedure, and are dated 22nd May, 26th May, 31st May, 8th June, 30th June, 6th July, 8th July, 13th July, 17th July, 24th July, 29th July, and 2nd August. The first four orders relate to the detention of Chabongbom Sajow Singh (the uncle of Sagal Semba), who was arrested on the 18th May, and who implicated his nephew in a statement he made to the police, thereby leading the police to suspect that he himself was also implicated. These four orders granted various periods of detention, varying from seven to five days, on the ground that other accused, for whom warrants of arrest had issued to Manipur, and who, apparently on their way to Cachar, had not yet arrived, the inspector evidently wishing to confront these men with Chabongbom Sajow to test the truth of the latter's statement, which was ultimately found to be quite unreliable. On the 28th June Sagal Semba, who had been proclaimed an absconder in May, was arrested, and after being sent up to the Magistrate, as already stated, was remanded to police custody for ten days by the Deputy Commissioner's order of the 30th June, and three further remands—two of ten days each and one of five days—were granted by the Deputy Commissioner's orders of the 13th July, 24th July, and 2nd August. The detention order passed by the Deputy Commissioner on the 6th July refers to two accused, Dharma Singh, not sent up for trial, and Sarba Singh, who arrived in Cachar from Manipur under arrest on the 4th July. This order allowed a single detention by the police of seven days only. Lastly, the detention orders of the 8th July, 17th July, and 29th July referred to three other accused, including the two approvers whom the inspector reported that he had arrested on the 6th July on the statement made to him by Sagal Semba. Mr. Herald in the case of these accused granted on each occasion ten days' detention.

Mr. Ward assumes that it is to these various applications by the inspector to detain in his custody the persons he had arrested, and to the orders recorded on the back of them by Mr. Herald, that the honourable Judges of the High Court refer as disclosing no sufficient recorded reason for any detention of the accused in police custody, and there is no doubt that the honourable Court is perfectly correct. Mr. Herald, however, now explains that, besides these formal applications of the inspector for permission to detain the accused, he was at the same time receiving confidential reports from him which disclosed good and valid ground for granting this permission, and that his orders were passed with special reference to these confidential reports, and purposely did not record the grounds on which the various detention orders were passed by him as he did not wish the facts disclosed in the confidential reports of the inspector to become known to his office and thence possibly communicated to the public. The Chief Commissioner accepts this explanation as sufficient. As has already been stated, in cases like that under consideration, it is often necessary, in order to assist the police in their investigation, to allow persons arrested on suspicion to be retained in their custody beyond the ordinary prescribed period of 24 hours, and the reasons which must have induced the police inspector to apply to the Magistrate for orders of remand can easily be understood by any one who has had any experience in India of the difficulties which surround the police in their investigations of cases like that under consideration, where not only do the people exhibit a total absence of any desire to assist the police, but actually combine to save offenders from being brought to justice. The police, of course, have a bad name all over India, and it is well known that the Superior Criminal Courts are for that reason disposed to presume much against them. More especially is this the case where the whole, or nearly the whole, evidence for the prosecution is that obtained from confessions or the statements of approvers. It behoves therefore every District Magistrate to be especially careful not to remand to police custody persons arrested on suspicion for longer periods than is absolutely necessary, and the Chief Commissioner is bound to say that Mr. Herald has not in this respect been as careful as he should have been; for, although in his letter he says he has given his reasons, the Chief Commissioner has been unable to discover that he has explained anywhere why he thought it necessary to leave Sagal Semba in the hands of the police for over a month. The first remand of this accused was undoubtedly quite justifiable for reasons which Mr. Herald has fully explained, and which did not appear, nor was it necessary that they should appear, on the judical record. There also might have been some good reason for a second order of remand for a short period; but Mr. Herald has not given any reasons for granting more than two remands, and the only conclusion the Chief Commissioner can come to is that he failed to see how much his action in granting frequent remands must necessarily prejudice the case for the prosecution when it came before the superior courts. On the other

hand, it must be remembered that Mr. Herald was fully aware that the investigation into the case was not left entirely in the hands of the inspector, and that, apart from the fact that the inspector himself was a reliable officer, his proceedings were being carefully watched by the District Superintendent of Police, who was frequently on the spot, and who could not have failed to hear of any malpractices on the part of the inspector. It was probably these considerations that led Mr. Herald to grant more frequent remands than he would otherwise have done.

8. The circumstances under which the approvers, Mukta Singh, Mohan Singh, and others were detained in police custody will be found at pages 17 and 21 of the Magistrate's memorandum. As already stated in the last paragraph, these men were arrested by the inspector on the 6th July and remanded three times by the Deputy Commissioner to police custody for 10 days on each occasion, viz., on the 8th, 17th, and 29th July; but as the case was sent up for trial on the 3rd August, they were actually detained in police custody up to that date only, or nearly one month altogether. It would appear that it was not until the 26th July, or nearly three weeks after his arrest, that Mohan Singh offered to turn approver, and on the 29th both he and Mohan Singh agreed to disclose all the facts on the condition that both would be pardoned. Mr. Herald has, however, not explained clearly why he allowed these men to be so long detained in police custody. The true explanation can only be gathered from the papers sent up by him. It will be seen that Sagal Semba implicated the two approvers in a statement he made to the police on the 2nd July. It was on this statement that the approvers were arrested on the 6th July. It was necessary, however, to test the statement of Sagal Semba, who had endeavoured to exculpate himself as far as possible, and, in order to do this, he had to be taken to Baladhan and elsewhere, as the abstracts of the police diaries submitted by the Deputy Commissioner show. The approvers, before they confessed, had doubtless shown the inspector soon after their arrest that they knew more about the case than they were at first willing to admit, and it can readily be understood that the inspector wished to keep these men in his custody in order to test their statements against that made by Sagal Semba. In the absence, however, of any explanation given by Mr. Herald, the conclusion cannot be avoided that the Deputy Commissioner was not justified in allowing the police to have custody of the approvers for so long a period as one month; ten days at the utmost should have been sufficient, and the Chief Commissioner is not surprised that the honourable Judges of the High Court should have regarded with grave suspicion the evidence given by the approvers, which was not offered by them until after they had been three weeks in police custody.

9. The facts connected with the confession of the accused Sagal Semba and the recording of his statement by Mr. Lees are described in paragraph 4 of the Magistrate's letter and at page 14 of the Memorandum. The Government of India will observe that, at the time the confession was recorded, the accused was not in the sole custody of subordinate police officers, but that the European District Superintendent of Police, Mr. Carnac, whose presence was a guarantee against malpractices, was himself supervising the investigation at the time. It will also be seen that the Manipuri record of the confession, which was found to disagree with Mr. Lees' English Record, apparently related not to this confession, as supposed by the High Court, but to the subsequent confession of this accused, on the 3rd of August, before the District Magistrate. The Chief Commissioner also notes that when this confession was recorded there was no reason to suppose that the accused Sagal Semba would not be accepted as an approver in pursuance of the pardon which had been offered to any one not being one of the murderers. Subsequent inquiries, however, led the district authorities to believe that this man's statement was untrue, and that he had been a ringleader in the dacoity and murders which had been committed.

10. As regards the recording of the statements of the approvers by Mr. Lees on the 1st August, I am to invite a reference to paragraph 7 of the Deputy Commissioner's letter, and to pages 17 and 21 of the Memorandum. The Chief Commissioner has no remarks to offer on the point beyond again drawing the attention of the Government of India to the fact that Mr. Carnac was at that time personally supervising the police investigation.

11. The honourable Judges of the High Court have expressed their opinion that the examination of Sagal Semba by the Deputy Commissioner at the commencement of the proceedings in his Court was not a proper exercise of the discretion vested in the Magistrate by section 342 of the Criminal Procedure Code. In paragraph 8 of his letter, and at page 22 of the Memorandum, the Deputy Commissioner explains his action in this

matter. The mistake of not observing that section 342 applies only in cases in which it is found desirable to give an accused an opportunity of explaining facts proved in evidence against him in the course of a preliminary inquiry or trial is not an uncommon one among Magistrates in this country; but in the present instance Mr. Herald points out that Sagal Semba's statements to Mr. Lees was on the record in evidence against him, and that he was examined with a view of giving him an opportunity of making any explanation he wished to offer with reference to that statement. The honourable Judges have characterised this examination as a cross-examination of the accused, made to substantiate and supplement the statement made before Mr. Lees. The questions put at the examination and the answers given will be found at page 15 of the Memorandum. The Chief Commissioner can find nothing in this examination to justify its being characterised as a cross-examination, and only one question (the last) can, Mr. Ward thinks, be looked upon as indicating any desire on the part of Mr. Herald to supplement the statement made before Mr. Lees.

12. In paragraph 9 of his letter, and at page 22 of the Memorandum, the Magistrate explains that the statement made before the High Court that he refused to allow the prisoners to instruct and consult their pleaders was not correct. What he refused was to allow the case, which was then proceeding before him, to be postponed in order to enable the accused's pleaders to have a private interview with their clients. The meaning of the order "no delay necessary" had reference to the application of the accused to have the case postponed in order to enable them to have the private interview applied for. This order was, the Chief Commissioner finds, recorded on the back of the application. Mr. Herald was willing, however, to allow the accused to have the interview they wanted before they were called on for their defence. It is not very clear whether Mr. Herald gave the accused to understand that they could have this interview, as they were entitled to have it, out of the hearing of a police officer or gaoler, although in their presence. However this may be, the Chief Commissioner has no reason to believe that Mr. Herald ever refused to allow the accused to consult their pleaders.

13. In paragragh 10 of his letter and page 23 of the Memorandum, the Deputy Commissioner explains why he refused to allow the prisoners' pleader to cross-examine the prosecution witnesses. The Chief Commissioner thinks that this explanation is entitled to some consideration. Mr. Ward's judicial experience entitles him to say that in practice cross-examination is rarely resorted to at preliminary inquiries conducted by Magistrates in cases triable by the Court of Session; and, without presuming to dispute the High Court's view of the law on this point, Mr. Ward is bound to say that the law, as it stands, raises some doubt as to whether the practice referred to is wrong. It will be observed that section 192 of the old Code of Criminal Procedure (Code of 1872), which came into force on the same day as the Evidence Act of that year, contained an express provision that in preliminary inquiries before Magistrates in cases triable by a Court of Session, the accused shall be permitted to cross-examine the complainant and his witnesses. Section 214 of the old Code made a similar provision in "warrant cases" triable by a Magistrate. Turning to the new Code of 1882, it will be seen that, while section 256 of that Code repeats the provision of section 214 of the old Code, that the accused shall at any time be allowed to recall and cross-examine any witness for the prosecution in warrant cases, section 353, which is the corresponding section to section 191 in the old Code, omits to say that he can do so in preliminary inquiries by Magistrates. Mr. Herald explains that the omission on the part of the Legislature to include in section 353 of the new Code the second paragraph of section 191 of the old Code gives rise to the presumption that the Legislature did not wish to lay down that in preliminary inquiries the accused should have a right of cross-examination of the witnesses for the prosecution, and in support of this view he quotes Phillips' "Manual of Indian Criminal Law," page 365, where, in a note on section 208 of the present Procedure Code referring to preliminary inquiries, Mr. Phillips says:—

"Magistrates should note that they are not bound to permit cross-examination in inquiries preliminary to commitment. The Legislature have intentionally omitted to re-enact the 2nd paragraph of section 191 of the former Code. When a case is very clear, and a Magistrate knows that he must commit, the public time should not be wasted in permitting cross-examination, which is not required by the law. District Magistrates cannot justly complain of the insufficiency of their staff when they permit their subordinates gratuitously to waste the public time by converting preliminary inquiries into protracted trials."

The Chief Commissioner is not concerned to defend Mr. Phillips' view of the law, though he thinks that there is much to be said in support of the opinion that where

there is a clear *primâ facie* case (as Mr. Ward ventures to think there was in the present instance), a Magistrate conducting a preliminary inquiry into a case triable by a Court of Session should not be required by law to allow cross-examination of the witnesses for the prosecution, seeing that the accused will have full opportunity to cross-examine in the Session Court. The High Court have now ruled that the right of cross-examination by an accused of the witness for the prosecution in preliminary inquiries is given in the Evidence Act. The judgment of the High Court does not quote the section of the Evidence Act referred to, but the Chief Commissioner presumes that the honourable Judges had in view section 138, which says :—

"Witnesses shall be first examined in chief, then (if the adverse party so desires) cross-examined, then (if the party calling him so desires) re-examined."

There is no doubt that this section is perfectly general, and may rightly be held as applying to both preliminary inquiries and trials ; at the same time, in view of what has been stated above, the Chief Commissioner thinks that Mr. Herald's mistake in having overlooked this section of the Evidence Act is an excusable one. The High Court has declared that the right of an accused to cross-examine a witness for the prosecution during a preliminary inquiry is "in accordance with the elementary principles of judicial procedure," and has therefore expressed surprise that the accused in this case should have been deprived of this right. The Chief Commissioner, however, is inclined to think that there are many able and experienced Magistrates in India who have hitherto shared with Mr. Herald the *bonâ fide* belief that this elementary principle does not apply to "preliminary inquiries." It goes without saying that, if the Magistrate has any doubt in the course of such an inquiry of the truth of the charge laid against the accused, he ought, in the exercise of a wise discretion, to allow the witnesses for the prosecution to be cross-examined, and should even cross-examine them himself in cases when the accused is undefended ; but in this case the Magistrate saw no reason to doubt, in the face of the statements made by the two approvers and the accused, Sagal Semba, the truth of the charge ; no complaints were at that time preferred to him of the misconduct of the police, and, being well aware of the grounds on which some of the accused were kept in police custody for more than 24 hours, he had no reason to draw inferences against the police, such as the honourable Judges of the High Court have done, and therefore to suppose that the statements of the approvers and of Sagal Semba had been extorted from them by torture or obtained under undue influence. It may perhaps be urged that no Magistrate can properly decide whether a *primâ facie* case has been established against the accused unless he allows all the witnesses to be cross-examined ; but this view, the Chief Commissioner thinks, is open to question, as cases can easily be conceived where cross-examination at a preliminary inquiry would be sheer waste of time. He is bound, however, to say that in an important case like that under consideration, confident though Mr. Herald may have been that the police had obtained the statements of the approvers and of Sagal Semba by fair means, and that those statements were reliable, he would have exercised a wise discretion if he had allowed the cross-examination asked for by the pleader for the accused. He no doubt knew that it had been frequently laid down by the High Courts of India that it was dangerous, though quite legal, to convict on the uncorroborated testimony of approvers ; he must also have seen that the corroborative evidence offered in this case for the prosecution was exceedingly weak. It was therefore of the utmost importance that he should not do anything which might bear even the semblance of illegality, and thereby further weaken the case for the prosecution. On the whole, therefore, the conclusion come to by the Chief Commissioner on this part of the case is that, although Mr. Herald cannot be censured for having, as the High Court have now ruled, acted illegally, he is to blame for not having exercised wisely the discretion, which he must have known he had, of allowing the pleader for the accused to cross-examine any witness he pleased.

14. Referring to the witness Tamra Singh, the High Court has recorded the following remarks :—

"The proceedings of the Magistrate in respect of the witness Tamra Singh also appear to us to be arbitrary and illegal. Because this witness did not depose as the police inspector said he had spoken to him, he was declared to be a hostile witness, and was cross-examined by the inspector for the prosecution, and finally he was ordered to give Rs. 200 bail to appear when called for."

Mr. Herald's explanation will be found in paragraph 11 of his letter, and pages 13, 18, 22, and 23 of the Memorandum may also be referred to. The Chief Commissioner finds that the order referred to by the High Court was recorded somewhat carelessly at the foot of this witness' deposition before Mr. Herald, and was in the following terms :—

"Witness to give Rs. 200 bail to appear when called on."

This order should have been recorded on the order sheet, and shown, as Mr. Herald has now shown, on what ground the witness was ordered to give security to appear. Had this been done, the Chief Commissioner doubts whether the High Court would have held that the order was either arbitrary or illegal.

15. Summing up the remarks which have been made above, the Government of India will observe that the conclusion which the Chief Commissioner has come to upon the whole case is that, so far as the police are concerned, there is no ground for suspecting that they at any time acted improperly or irregularly during their investigation into the case. They also cannot be held responsible for detaining any of the accused for long periods in their custody, as they had full authority from the Magistrate for doing so. As to the Magistrate, there is also no reason for supposing that at any time, from the commencement of the police investigation up to the date of the committal of the accused to the Sessions Court, he acted from any improper motive. The Chief Commissioner also thinks that Mr. Herald has sufficiently explained most of the irregularities which have been charged against him in the judgment of the High Court. The only point which has not been satisfactorily explained is the necessity for the frequent orders of remand to police custody made by him in the case of Sagal Semba and the two approvers, Mukta Singh and Mohan Singh, and, as already stated, the Chief Commissioner also thinks that he should have allowed the pleader of the accused to cross-examine the witnesses for the prosecution during the preliminary inquiry before him, though he has given good reason for believing that he was not legally bound to do so.

16. In conclusion, I am to say that the Chief Commissioner agrees with Mr. Herald in thinking that all the accused sent up by the police for trial were more or less concerned in the Baladhan murder. They have all been acquitted by the High Court, because the evidence against them was not legally sufficient. Mr. Ward desires to say that, except in the case of Sagal Semba, he does not see how the High Court could on the evidence possibly have upheld the conviction of any of the accused. It is now a well-established rule, recognised, Mr. Ward believes, by all the High Courts of India, that it is extremely unsafe, although it is not illegal, to convict on the uncorroborated evidence of one or more approvers; and it must be admitted that against six of the accused there is no legally admissible corroborative evidence on the record of the statements made by the approvers. Added to this, the statements made by the approvers were not volunteered until after they had been three weeks in police custody, thereby naturally raising a reasonable doubt as to whether these statements might not have been offered under undue influence or improper pressure put upon them by the police. The honourable Judges of the High Court had not the police diaries before them, as the Chief Commissioner has now had, by which they could trace the successive steps of the police investigation; they were also totally ignorant of the grounds upon which the Magistrate allowed the police to retain the accused in their custody; they also thought they saw on the record indications of arbitrary and illegal action on the part of the Magistrate, which action has now been explained; lastly, the accused were defended in the High Court by one of the ablest barristers in Calcutta, who, judging from the reports of his address to the Court, published in the Calcutta papers, made the most of the occasion, and pressed the Court strongly to presume everything against the police as well as against the Magistrate. Under all the circumstances, the Chief Commissioner is not surprised at the result of the appeal to the High Court, except only in the case of Sagal Semba.

The case, however, against this accused stands on much firmer ground than that against the other six. It has been shown above that the honourable Judges of the High Court were entirely mistaken in thinking that this man was not sent in to the Magistrate immediately he was arrested, and at page 14 of his memorandum Mr. Herald has shown clearly how impossible it was for the police at any time to have put undue pressure on him to make the statement he did on the 2nd July, only four days after his arrest, a statement which he repeated before Mr. Lees on the 3rd July, and finally confirmed before Mr. Herald on the 3rd August. With all due respect to the honourable Judges of the High Court, the Chief Commissioner must submit that Sagal Semba should have been convicted of the offence of dacoity on his own statement before Mr. Herald. The grounds on which the honourable Court have rejected this statement are, as has been shown above, based on a total misapprehension of the facts connected with the arrest of this accused, and the circumstances under which the statement was first volunteered to the police and afterwards recorded by Mr. Lees and confirmed in his examination before Mr. Herald. The honourable Court has also referred to Sagal Semba's complaint before the Magistrate that he did not understand why he had not been pardoned, as indicating that undue pressure must have been put on him, or improper inducements must have

been held out to him to say what he did. Mr. Herald, however, has fully explained the facts. As has been already stated above, pardon was only offered to anyone who disclosed the whole truth, and who had not actually taken part in the murder of Mr. Cockburn. Sagal Semba knew this, and so, in his statement, endeavoured to make out, as accused persons invariably do in this country, that he took only a minor part in the affair. The police very properly tested the truth of his statement by further inquiry, and by taking him to the scene of the murder to explain it; and the conclusion they came to, with the approval of the Magistrate, was that Sagal Semba had not disclosed the whole truth, and that he was in fact the leader of the attack on Mr. Cockburn. Whether this conclusion was right or wrong, it is not necessary to discuss; but it fully explains why Sagal Semba was not pardoned; and his complaint against the police on that account is, the Chief Commissioner submits, clearly no ground for presuming that his statement, so far as it went, was not a perfectly voluntary statement, made, no doubt, in the hope of obtaining pardon, but not on that account inadmissible or open to suspicion because his hopes were not realised.

I have, &c.
(Signed) P. G. Melitus,
Officiating Secretary to the Chief Commissioner of Assam.

From John L. Herald, Esq., I.C.S., Deputy Commissioner of Cachar, No. 5321, dated Silchar, the 28th February 1894, to the Secretary to the Chief Commissioner of Assam.

With reference to your letter No. 1 Misc.—281 J., dated the 9th January 1894, calling for an explanation on the proceedings in the Baladhan murder case, I beg to submit the enclosed report on the case. I beg to note shortly here the arguments laid before the High Court, with my explanation how far I admit these arguments are correct.

2. *Date when Manipuris were suspected first.*—Mr. Howell's report shows that within a few days after the occurrence, when the scare of a Cachari raid had died down, it was suspected that Manipuris were concerned, and the sub-inspector's diary of 17th April shows the same suspicion. This, in spite of Sadi's statement to Mr. Howell, which was entirely discountenanced by her previous remarks to the bearer that "the men who "attacked the bungalow were Cacharis or Manipuris," as she inferred "from their "speaking in some such language." Other reasons given were that it was proven that no Manipuris had come near Baladhan since the night of the occurrence; that Manipuris were working at Baladhan bungalow just before the occurrence, and were well acquainted with the internal details of the bungalow, and, most of all, that it was impossible for Sadi to distinguish between Manipuris and Cacharis.

3. *Sadi's dying Deposition.*—I allowed this to be put in the record in my Court. The Government pleaders acted against my instructions in objecting to it in the Sessions. By doing so they lost the opportunity of explaining it, of showing that the descriptions given by Sadi were self-contradictory, that this statement was made after some days' delirium, and that when first questioned she had made no mention of her own countrymen being concerned, but said Manipuri or Cachari-speaking people.

4. *Circumstances of Sagal Semba's Arrest and Confession.*—This has been entirely misrepresented. He was proclaimed an absconder in May, traced from village to village, but always hidden away in the Manipuri villages. A reward was offered for his arrest, and he was then arrested by some Manipuris on 28th June at Jaffirbund; was *en route* to Silchar on 28th to 30th; produced before me on 30th June, and, as he seemed to answer the description of the man wanted, sent on by me to Lakhipur for identification on 1st July; reached Lakhipur on 2nd July, and handed over to the District Superintendent of Police and Inspector there. The same day he tendered a confession to the District Superintendent of Police, who wired me to send out a Magistrate to record the statement. Mr. Lees went out and recorded the statement on 3rd July. His motive for confessing was because I had publicly proclaimed a free pardon to any of the dacoits who was not an actual murderer, if they would inform me who the murderers were. This proclamation was issued in May, and was known to all the district.

5. *Reasons for detention in Police Custody.*—These reasons will be found in the daily confidential report of the case. The orders for detention which appear in the record are merely formal orders, which the office and the public might read. It would have

defeated the ends of justice to have allowed the results of the investigation to be known by the public during the course of the inquiry; and since the inquiry terminated I have not been called upon by any superior authority to produce these reports. I give these reasons in my report now, and I consider they afford sufficient justification for these detentions.

6. *Complaints of Misconduct on the part of Police.*—The whole inquiry was throughout so much in the hands of Mr. Carnac and myself that any improper conduct on the part of the police would have at once come to light. The inquiring officer, Inspector Jay Chandra's rank and reputation is known to Government.

7. *Statements of Approvers.*—When the investigation was practically completed, towards the end of July, I considered it would be satisfactory if we could get thoroughly at the full facts of the crime and the motives that induced it. Accordingly, Mr. Carnac went out again to Baladhan. He says:—

"On the morning of 29th July the inspector came and reported that, although he was pretty certain that Mukhta and Mohan knew all about the dacoity and were concerned in it and had been made aware of my offer of pardon to the minor offenders, they had informed him they had resolved to say nothing. I went to Simla where the men were that evening and had a talk with them. They confessed that night to the inspector after I had left, and confirmed what they had said before me the following morning."

I received a wire from Mr. Carnac that day, and sent out Mr. Lees to let these two prisoners understand that I had the power and was prepared to pardon them if they spoke the truth. I acted promptly, lest they should become frightened and back out of their former statement (valueless as made before a police officer), and hoping at the same time that some further clues would result in consequence of these statements, which would involve further investigation. Nothing not already discovered was forthcoming however, and I ordered the case to be sent up at once.

Mr. Lees recorded their statements for my information, but his record could not have been used against them as prisoners under the circumstances detailed above.

8. *Commencement of Proceedings in my Court.—Examination of Sagal Semba.*—I acted under section 342, Criminal Proceedure Code. He had made a statement before Mr. Lees, which was evidence against himself. I asked him if he had made a statement. He said he had. I read over the statement as recorded by Mr. Lees, translating it into Manipuri. He said the statement was properly recorded by Mr. Lees. (I knew that no attempt had been made by Mr. Lees to have Sagal Semba's statement recorded in Manipuri, as Manipuri writers were not available.) My question to the prisoner removed any doubt as to the accuracy of the statement recorded by Mr. Lees in English. Then Sagal Semba proceeded to say that the statement recorded by Mr. Lees and read over to him in Court was true. This in spite of my refusal to accept him as Queen's evidence. He was known to be one of the ringleaders and one of the murderers and at no time was any hope of pardon held out to any one who was a murderer.

9. *Refusal to allow the Prisoners to consult their Pleaders.*—This is entirely untrue. What the pleader asked for was a special privilege to instruct or consult with his clients out of the presence and hearing of an officer. I told him that at this stage of the case he could talk with them only under the ordinary rules (in presence of the Court sub-inspector or gaoler), but that I would sanction his special request to this extent, namely, that before the prisoners were called upon to make any defence they could have a private interview with him. All this was said openly in Court. Mr. Carnac was present, and heard it.

10. *Refusal to permit cross-examination.*—This refusal was based on a mistaken view of the intention of the framers of the Criminal Procedure Code of 1882 in omitting the second paragraph of section 191 of the Code of 1872. I understood this was to prevent waste of time in cases where a Magistrate must commit to the Sessions to avoid the conversion of preliminary inquiries into protracted trials. I would refer to a note at page 365 of Mr. Phillips' "Manual of Criminal Law" as representing a similar opinion. I did not find anything in the objects and reasons given by the framers of the Act of 1882 to show that the paragraph was struck out as redundant. I thought it was to allow some discretion to the Magistrate. My reason for not permitting cross-examination in this particular case was because I thought the case was one which should go before the Sessions, and also because the prolongation of the inquiry in my Court for a few days longer would have involved a period of nearly five months elapsing between the date of commitment and the trial at the Sessions (in January Sessions instead of September Sessions).

11. *Proceedings regarding Tamra Singh, Witness.*—When this witness was examined by me I had the record of his statement before the inspector of police before me. He made statements before me contradictory and opposed to his statements before the inspector. He therefore rendered himself liable to prosecution and punishment under section 193, Indian Penal Code, on the alternative charge of having given false evidence either before the police or before myself. I took the ordinary precaution of ordering him to give bail to appear when called on, in order that I might pass orders for his prosecution under section 193, Indian Penal Code, at a future date. He could not conveniently be prosecuted till after the Sessions trial, and he was not able to furnish the small amount of bail ordered till six weeks later on, which shows that his friends did not trust him to appear when called on. The bail was afterwards given under circumstances that showed he was more or less under the surveillance of the Manipuri headmen.

Other points will be noticed in the detailed report. I am strongly of opinion that we got the right men in this murder and dacoity. The inquiry eliminated all others likely to be concerned in the occurrence. The inquiry extended over three and a half months, an officer of great experience devoting his whole time to it, and the inquiry receiving the daily attention of district superintendent and myself. We know that on 29th July the approvers had resisted any attempts by the native police officers (had any such been made) to confess or assist the police; and that when they were assured by Mr. Carnac that pardon would be granted to any minor offender giving evidence, they made the further condition that as they were "friends," they must both be pardoned, otherwise neither Mukhta nor Mohan would say a word to save himself. After the pardon they explained their motives freely, and to some extent could not conceal their gratification at the deed. "They were Manipuris, and the Sahib had insulted them, so "they resolved the Sahib should die." "When they attack a fort they kill the sentry "and then put everyone therein to death." This was the gist of a conversation with Mr. Carnac. This agrees with what we know of the treacherous and unscrupulous conduct of these hill Manipuris. They lived under no law till lately, except that of their village custom. Their conduct in the Manipur rebellion in 1891 brought into the strongest light their savage disposition, and their lawless conduct in this district have necessitated the quartering of a small punitive police upon their villages near Baladhan and in South Cachar, where Sagal Semba was hidden away for many weeks.

II. The Baladhan Case.

1. The Proceedings from the Date of Occurrence (10th April 1893) till the Day on which the Accused were sent up for Trial (2nd August 1893).

During this period of three and a half months the case was under inquiry and investigation.

Mr. Cockburn, his chaukidar, and the woman Sadi were attacked on the night of 11th or morning of 12th April. Sadi lived till 17th April.

12th April 1893.—The report of the occurrence reached Lakhipur thana at 9 a.m. on the 12th April.

Two telegrams stating the murders and saying that the deed was probably a raid by Cachari or other hill tribes reached me at 1 p.m. on the same day.

The sub-inspector of Lakhipur reached Baladhan at 10.30 a.m. on the 12th. Mr. Howell, sent by me, arrived at 10.30 p.m. Mr. Shuttleworth, district superintendent of police, reached early the following morning.

The inquiry was held—

(1.) By the local police, viz., the sub-inspectors, between 12th April and 6th May.

(2.) By Mr. Howell between 12th and 17th April.

(3.) Secret inquiries by spies, notably by Labai Cachari (who had detected the murderers of Major Boyd), which continued till Labai's death from over-exposure on this work about 25th July.

(4.) The inquiry by Inspector Joy Chandra Bhadra between 7th May and 1st August.

2. The Inquiry by the Local Police.

12th April 1893.—The Sub-Inspector Abhay Charan Sen went to the spot, inspected the bodies of the deceased, examined the woman Sadi, and noticed the state of the bungalow.

He formed an opinion that 15 or 16 Cacharis with daos had attacked the bungalow, killing the chaukidar first, then Cockburn, and attacking Sadi. They are said to have had a gun by Sadi's story.

The examination of Sadi eliminated any but Cacharis or similar people from the occurrence. She also said they had a gun.

13th April 1893.—Sub-inspector examined witnesses; found a Cachari had threatened to sue Cockburn in court for money due. It came to light that a Cabuli was amongst the culprits. A Cabuli was seen with a Cachari on the garden the day before the occurrence.

It was ascertained that Sadi's husband had been turned out of the garden a year previously, when Mr. Cockburn took her into his bungalow.

14th April 1893.—Cachari punjis searched in company with District Superintendent of Police and Mr. Howell. The Cabuli seen in the garden was Shamsher Khan. He was brought before District Superintendent of Police, and released, as he could fully account his movements on the date of occurrence.

15th April 1893.—Inquiries made regarding Kukis and Gurkhas who had been ill-treated by Mr. Cockburn. He had abused and beaten hill people who passed through his garden, and kept two powerful mastiffs, which he used to set on intruders within the garden boundaries.

16th April 1893.—My first offer of Rs. 200 reward for information circulated among the garden and neighbourhood. Many witnesses examined, but no clue obtained. Sadr Sub-Inspector Sibgati Kar arrived.

17th April 1893.—Sub-Inspector Sibgati Kar formed an opinion that Manipuris who had been working on the bungalow and on the garden were the probable culprits. Sadi died at 3 p.m.

18th April 1893.—Further inquiries among garden coolies, Nagas, and Cacharis made by Lakhipur sub-inspector.

19th April 1893.—In order to prevent Chowba Singh Manipuri perceiving that the police suspected them, constables and spies employed to trace their movements secretly, and to see where the men who worked on the garden were on the night of occurrence and afterwards.

20th April 1893.—Further inquiries.

21st April 1893.—Inquiries made regarding some Nagas who were daring characters.

22nd April 1893.—Inquiries made regarding some Nagas who were daring characters.

23rd April 1893.—Further inquiries.

24th April 1893.—Open inquiry suspended, and spies engaged to report on Cacharis.

25th April 1893.—Chowba Singh, daffadar, examined. The names of the Manipuris who worked under him in the garden ascertained.

26th April 1893.—No fresh information.

27th April 1893.—Inquiries made regarding movements of the Manipuri who had left the garden a few days before the occurrence. Some Dums of Jaipur of bad character inquired into.

28th April 1893.—Inquiries about Manipuri suspects made. Chowmocha Singh examined as witness. Ascertained he had worked in garden 20 or 25 days, but had not been paid.

29th April to 3rd May 1893.—Secret inquiries and reports of spies only. Spies sent to trace out stolen property.

4th May 1893.—Further inquiries made regarding garden servants and coolies. Ascertained that some garden coolies had run away a day after the occurrence.

5th May 1893.—Offer of reward of Rs. 2,000 and free pardon to any one not an actual murderer issued by me, circulated throughout whole district.

Ascertained names of several workmen (outsiders) employed on the garden.

Information received that a Manipuri prince had recently arrived in the district, and was going from village to village, being joined by some Manipuris of bad repute. Spies employed to trace him and his followers.

6th May 1893.—Constables deputed to trace the Manipuris who were employed in Baladhan.

The inquiry by local police then stopped, and the case put in the hands of Inspector Joy Chandra.

This report shows that at first suspicions were strong against Cacharis, but that the sub-inspector had received information openly and secretly, which led him to suspect that Manipuris were the culprits.

3. Inquiry by Mr. Howell.

Mr. Howell went out to Baladhan on 12th April, being deputed by me immediately on receipt of the telegrams. He examined several witnesses, including the woman Sadi, and made the report which was submitted to the Chief Commissioner. He was of opinion that the crime was committed by Manipuris.

4. Secret Inquiries by Spies.

Very soon after the occurrence I employed Labai Cachari to make an inquiry among the villages on the north-east Cachar frontier, where Baladhan is situated. Labai Cachari was the most influential hillman in the district, knowing all the different races thoroughly and having sources of information which were beyond the reach of anyone else. He has been of great service to Government for many years, and was believed to be thoroughly honest. His ambition was to become a landowner in the settled district, and the understanding was that should he be successful in tracing the murderers as he had previously been successful in tracing Major Boyd's murderers in 1881, his reward would take the form of a grant of Government land. I had great expectation that Labai Cachari would prove of much assistance to us. At this stage the sub-inspector's inquiry had pointed to Manipuris as the probable culprits, but had shown clearly, I thought, that no direct evidence of the crime was possible. It remained then to try the effect of the offer of a large reward to obtain what evidence was possible, more especially the discovery of the stolen articles. The offer of free pardon circulated among the villages also would tempt some of the suspected offenders, who at this stage were being closely watched, to inform on their companions.

I had not applied for the services of any other detective for above reasons.

I am able to put on record now that Labai was very successful in his inquiries. He returned after wandering among the punjis for a month, and reported that from information which he could trust the dacoity was committed by the Manipuris. He said that the idea was suggested by one or two of the ex-sepoys of the Manipuri Raj, who had come into the district as loafers, and who had boasted how they had dealt with the Europeans in the Manipuri rebellion. He said that Mr. Cockburn had become hated by all the hill people owing to his bad treatment of them. He had shut up their roads through his estate, obliging them to make a long detour to the bazars. When he found them trespassing, he had abused and assaulted them, and had set his savage dogs at them. He had not paid them for work done, and had burned down a hut in which some of them were living, because it was within his boundaries.

As regards the actual culprits, Labai said that he had traced some of them as having gone back to the Manipur punjis with some of the stolen articles. He had learnt that two or three Manipuris were in the Kuki country buying rubber, and that these men had been offering a gun and a pistol (the stolen weapons) for money or in exchange for rubber. He said that the Kukis had promised him that, if he brought an authority from me, they would arrest these men and bring them into this district.

I gave Labai the warrant for arrest, and he left. I did not hear of him for a good many weeks. Finally a report was made that he had been taken very ill in the hills and had come back to his native village, where he lay in a dying state.

He was seen by the inspector (who had up till this time been entirely unaware of this secret inquiry), and gave the latter all the information he could. Labai died a few days thereafter.

So much time, however, had been lost in the meantime that the spies deputed to follow up the inquiry reported that the men with the gun and pistol had left the hills, or, at any rate, could no longer be traceable.

Labai was an illiterate man, for this reason no report of his inquiry appears in the record.

I considered his reports afforded strong presumption that the inspector was following up the case in the right direction.

Village gossip and bazar talk affords valuable clues, though not in itself evidence; and it was in consequence of similar clues that the inspector, by questioning all the neighbouring villagers on the points raised, was able to obtain direct evidence in the case—the witnesses who remembered having noticed the accused had not attended the village festivities on the night of the occurrence or had gone away at an unusually early hour contrary to all custom and with no ostensible reason, and the witnesses who could certify that Chabongbom, the man of no visible means of livelihood, was lending money largely and buying a buffalo for Rs. 100.

III. The Inspector's Inquiry.

The Inspector Joy Chandra Bhadra reached Baladhan on the evening of 7th May and took up the local inquiry. He submitted a special diary every day to me, describing in full the evidence of witnesses examined and an account of his proceedings. His investigation and proceedings were thus under the immediate control of the District Superintendent of Police and myself, and at important points in the investigation the District Superintendent of Police went out to the scene of inquiry. The daily reports number 88 from 8th May to 2nd August, the date on which he sent up A. Form. It is hardly possible to give a detailed account of this inquiry except by reproducing these daily reports *in extenso* so far as they deal with the Manipuris.

Diary No. 1, *dated 8th May* 1893.—The bearer of Mr. Cockburn was examined. He said that no Cacharis were ever allowed to enter the verandah of Mr. Cockburn's bungalow, but Manipuris had worked, thatching the roof for one and a half months. On the day previous to the murders, Chowba Singh (convicted in Sessions) with three or four other Manipuris worked up to 5 or 6 p.m. There were 10 or 12 Manipuris employed then in the garden. They lived in the garden bazar, and must have been aware that only the manager, the woman, and one chaukidar remained at night in the bungalow. Next day he saw only Chowba Singh in the garden; the other Manipuris had disappeared.

The garden Doctor Babu and the garden muharrir said that Mr. Cockburn never allowed Cacharis to get into the verandah. In November and December some 30 Manipuris worked in the garden, in January to March about 15 worked, and in April four or five worked. The native doctor asked Chowba Singh four or five days before the occurrence why so few Manipuris were working. Chowba Singh said that they had not been paid for work done, and had gone to Jaipur village to work for food. The Sahib made them pull down a coolie line they were constructing three times. Some of the Manipuris had recently arrived from Manipur.

The garden mali (Tilak Kurmi) says that three Manipuris visited Chowba Singh about 3 p.m. on 11th April, and they sat together for some time on the road behind the bungalow. These men were not employed then in the garden. The inspector sent to-day for Chowba Singh to ascertain from him who these three men were and why they came into the garden (outsiders were not allowed into the garden without permission).

The inspector's inquiry showed that the crime was committed by persons well acquainted with the bungalow and Mr. Cockburn's arrangements at night,—either garden people or people who had worked on the bungalow. Sadi's statements showed that no garden people were engaged in the affair.

Diary No. 2, *dated the 9th May* 1893.—Raidhan Cachari corroborates yesterday's statement that Cacharis were not allowed up on the verandah when they went for money.

Search made for the three Manipuris in Jaipur village. List of Manipuris who worked on the garden repairing houses prepared. It gives 19 names. Some other names could not be ascertained. Villagers of Jaipur sent for. A great number appeared but none of those who worked on the garden attended.

Ascertained that three or four Manipuris lately arrived from Manipur had lived with Khela Singh, and had worked under Chowba Singh in the garden.

Ascertained from the garden manager that the Manipuris to whom the garden owes Rs. 123 had never up to date come for their dues.

Diary No. 3, *dated the 10th May* 1893.—Chowba Singh, examined, stated:—On Tuesday, 11th April, two Manipur Manipuris (Nithokhamba Warrikpam Chowba, Noeba Singh) and himself worked at the garden bungalow. No Manipuris visited him at 3 o'clock. On the night of occurrence these three above named were in the garden. Noeba went away, but the others remained 10 or 11 days in the garden after the occurrence.

Accused Chowba Singh's first examination as a witness.

I quote inspector's own words.

He told the inspector that "he fears to say." The inspector kept him under surveillance.

Atomocha says that he worked with Chowba Singh and two Manipuris from Manipur whose names he did not know, on the bungalow. They were all four in the garden on the night of occurrence. The two strange Manipuris were ill at the time. He went home next morning. Witness's father, Noeba, was not there on the night of occurrence (contradicts Chowba Singh, who says that this witness was not there but Noeba was on night of 11th in the garden). His son returned next morning. Noeba, father of last

witness, contradicts Chowba Singh on the same point. He said he did not remain at night on the garden, but his son did.

Noeba's wife contradicted her husband and her son by saying that her son Atomocha returned 10 or 12 days after the occurrence.

Examined some of the Manipuris who worked in the garden. They all stated that they were not paid for work done, and that several of their number had left the garden, giving up all hope of being paid.

Diary No. 4, *dated the* 11*th May* 1893.—Accused, Chowba Singh, examined again, said that the tall, stout, strong Manipuri, with a dark complexion, who was seen by Tilok Mali with two others talking with Chowba Singh behind the bungalow on 11th April, lived with one Anjow Singh. Chowba Singh said that he did not know his name,* though he worked under him for some four months in the garden. He was a sepoy in the Maharaja's army. He went for his money to Chowba Singh, who informed him that he could not pay until the Sahib paid him. Anjow Singh contradicted Chowba Singh by saying that this man never lived with him.

Accused Chowba Singh examined as witness for second time.

* Saga Semba Shajow, accused.

Atomocha Singh said that this man had stopped with Anjow Singh; that he was a sepoy of Manipur, who had worked for three or four months in Baladhan. He had not seen him after the murder.

Guru Dayal Sarma says that a contract for Baladhan dak bungalow repairs was given to seven Manipuris from Manipur who lived at Kamranga. The names of two of these men were entered in his account book, as they took provisions from him, viz., Heinu Nachipa and Modon Singh Hijapa (accused). They got an advance of Rs. 35. The balance, Rs. 65, has not been paid them, as they went away after the occurrence and had not claimed the money.

Chowba Singh, examined again, stated that the six (not seven) Manipuris who worked in the garden, were Pamhei Oinam,† Nitho Khamba,† Modon Singh Hijapa,† Modon's father, Heimo Nachipa, Ningthowpa Nachipa.† These men disappeared just after the occurrence. Chowba owes them Rs. 22 for work done for them by him.

Chowbah Singh's further examination as witness (third).

† Named by approvers.

Mr. Cockburn's bearer said that the hut erected by these men, who took contract for dak bungalow, was burnt down by Mr. Cockburn's orders, as it had been erected within the garden boundaries.

These men had afterwards been engaged in the garden buildings. They had been compelled by Mr. Cockburn to erect huts three times over.

Abong Singh, of Kamranga, now admitted that four Manipuris of Manipur who worked in the garden had lived in his house. He mentioned Modon Singh Hijapa ‡ and his father, Maichne Nitho Khamba § and a person whose name he did not know—a *Kut*,‖ who lived now at Nowagram. Two other men lived with one Ananda Singh, viz., Ningthowba Nachipa ‡ and Heinu Nachipa.‡

‡ Accused.

§ Not arrested yet.

‖ Saga Semba Sajow, accused.

He said Rs. 30 were still due to these men who went off on the 12th April, except Heinu, who went off before the occurrence.

Diary No. 5, *dated the* 12*th May* 1893.—Chowba Singh, further examined, said that some time before the occurrence, the tall, stout Manipuri, with a dark complexion, had boasted that he was a sepoy in the Maharaja's army, and had fought a battle with the English and killed many of them. This man had gone through the garden with his umbrella up, and had as usual been stopped for doing this, as Mr. Cockburn did not allow persons to use umbrellas inside the garden (this is quite correct).

Mukhta Singh Nowram (approver), examined as a witness, said that he worked in the garden for three months along with Amu Singh, Ananda Singh, Gunamani Singh, and a sepoy, aged about 27 or 28, who disappeared after the murder. Mukhta says that he was fully paid up, and left the garden 10 or 12 days before the occurrence.

Mukhta Singh's first examination as a witness.

Gunamani also saw this sepoy work.

Two of the six Manipuris, reported in yesterday's diary, were produced. They had been found hiding in the Lydiacherra jungle. They were Modon Singh Hipaja¶ and Ningthowpa Nachipa.¶

¶ Accused.

The evidence of the previous day showed that they had disappeared the day after the occurrence, leaving money due to them. The witness Abong had first denied all knowledge of them, and afterwards admitted, when contradicted by Chowba Singh, that they had lived with him.

The men had made two sheds and beds of *Tara* leaves in the Lydiacherra jungle. This jungle is private land. No one was at liberty to trespass on it. The only possible motives for erecting huts would be for purposes of concealment. The jungle was close to the Manipuri villages, where they would be supplied with provisions, and find shelter when required in rain or storm.

Ningthowba (one of the men) said that for four months he had been in this district working. He had lived two months with Abong Singh. He and five others took a contract to build the dak bungalow for Rs. 60, which they had received in full 15 or 16 days before the murders. (This is entirely false. The contract was shown to be for Rs. 100.) They had not gone off, leaving Rs. 40 still due. A Raj Kumar (prince) of Manipur had told them to hide themselves three days after the murders (a most remarkable order). He admitted that Mr. Cockburn had burned down their shed which they had, through ignorance, erected within the garden boundaries. After finishing the dak bungalow contract, they had contracted to build garden coolie houses for Rs. 16. They had worked five weeks in the garden and received the full amount, and then left the garden. (This is directly contradictory to the known facts of the case.)

Ningthowba, accused, examined.

Modon Singh Hijapa,* found in the jungles, said that after the murders he had disappeared from fear four or five days afterwards. The contract for the dak bungalow was for Rs. 70, of which Rs. 40 was paid, and the balance received as advance for diet expenses. (This again contradicts known facts.) Their shed had been burnt down by Mr. Cockburn. Afterwards four of them worked in the garden for five weeks. They got Rs. 6 in full payment. (The garden books showed the men were still due Rs. 16 by the garden.)

* Accused, Modon Singh, examined.

Khela Singh (a witness won over by the defence) said that he was a brother of Abong Singh, with whom these two men found in the jungle had lived. The witness did not see them in the village on the night of the occurrence. After daybreak they had disappeared, and were found on this date hiding in the jungle in the Lydiacherra hills, where they had made sheds.

From this evidence it appears that these men had disappeared before daybreak, whereas the murder was not known in the garden till 7 o'clock.

The statements of the two men were sufficiently incriminatory to justify detention.

[*Note.*—On this date, 12th May, Mr. Dryberg's Memorandum on the Manipuri crime of the district was published.]

I sent warrants to Manipur for the arrest of the six Manipuris who had worked in the garden and at the dak bungalow, and who had disappeared from the district.

It was after issue of these warrants that two of the men wanted were found in the Lydiacherra jungle.

Diary No. 6 *of* 13*th May* 1893.—Anjow Singh's wife denied that the tall stout man lately a sepoy in the Manipur army ever lived with them, contradicting other witnesses.

Abong Singh gave evidence that a Gurkha,† retired sepoy, son-in-law of Ningthowba, visited Ningthowba eight or ten days before the occurrence. Under the inspector's orders, this witness had searched for the missing Manipuris, and found that Ningthowba and Modon Singh were living in the Lydiacherra jungle. He sent his brother, Khela Singh, to have them produced before the police.

† Sarba, or Chapra Ghurkali, convicted by Sessions.

Ningthowba admitted that he had a son-in-law by name Chapra Singh, who was a Nepali ex-sepoy. The son-in-law had come about a month and a half ago, and lived two days with Abong Singh and the witness. He had come to get money from his father-in-law for the children in Manipur. Witness had given the son-in-law the Rs. 10 received for building the dak bungalow (in part payment).

The Nepali had stayed on in Abong Singh's house till four days previous to this evidence, when he had gone off with Modon Singh.

Kali Charan Chaukidar says that he met in the garden a Manipuri who was accompanied by a very strong,‡ stout, tall, and somewhat dark complexioned Manipuri, who could not speak Bengali. The former asked him whether the *hundi* had been received.

‡ Sagal Sembra Shajow, accused.

This man was the ex-sepoy or *kut* in the Manipur army. His address was ascertained, and wired to Manipur for his arrest.

Diary No. 7, *dated the* 14*th May* 1893.—The inspector noted to-day the result of his inquiries as far as the garden people were concerned. He says:—"I do not think the "coolies have committed the murder and dacoity. I was some four or five days in the "garden, and inquired confidentially in course of conversation with the coolies; and

" from the dialogues of the coolies between themselves I am inclined to believe that the " commission of such an offence by garden coolies cannot be kept concealed by them. " Even for trifling matters I heard there were always quarrels among them, people of " different districts and of different nature assembled in one place, and there cannot be a " combination of a trying nature amongst them to keep an occurrence of such a descrip- " tion concealed. And, again, the temptation of reward is very great, which could not " have been resisted by coolies not to disclose the information."

[*Note.*—Rs. 1,200 reward offered on 25th April, and increased to Rs. 2,000 on 1st May. I agree with the inspector's remarks, and a thorough inquiry by the local police had shown that the garden coolies could not possibly have been concerned in the affair; besides, the fact that Sadi never hinted that any garden people were concerned, and she could not have failed to note their presence.]

Chowba Singh (accused) was examined again as a witness. He said that a Gurkha went to Baladhan seven or eight days before the occurrence and told him that Modon Singh (accused found in the jungle) owed him Rs. 10. The Gurkha stayed in the garden three or four days with Modon and Ningthowba.

Ningthowba said that a Gurkha visited him in order to get some money that Modon owed him. His name was Dharma Singh.

[As the Gurkhas are not unlike Cacharis and similar hillmen but are of stronger build, it was and is quite possible that Sadi mistook the Gurkha for a Cachari, and this clue was worked upon. However, as Dharma Singh was not implicated by any of the confessions, he was released without trial.]

Note.—This day Modon Singh and Ningthowba were arrested and sent in to me. They were put in Silchar gaol. The extracts from the diaries just given show that these two men were found under very suspicious circumstances sufficient to warrant their detention. They were kept in gaol till the trial, except on 20th and 21st May, when they were examined by the inspector.

Diary No. 8, *dated the* 15*th May* 1893.—Chowba Singh (accused) examined for the fifth time by the inspector as a witness. (It will be noted that when new facts were discovered by the inspector, Chowba Sing did not contradict them, but that he never gave any information himself until questioned on these facts.)

Chowba Singh again examined as a witness.

He said that after the murder he stayed 10 or 12 days in the garden with Atomocha and others, but was not asked any question. (*Vide* my remarks on the inquiry by local police on this point. The local police wished to keep the suspicion that the Manipuris were concerned quiet.)

He now gave a further list of the Manipuris who worked on the garden, 40 in number.

Diary No. 9, *dated the* 16*th May* 1893.—From Hira Singh the inspector obtained the following information. The name of the sepoy who worked at Baladhan was Shajow Singh (Sagal Semba Shajow, accused). He was four months with Anjow Singh, and then disappeared about a month ago (*i.e.*, about time of murder).

Khamdol Singh said that he knew the sepoy. They worked in Baladhan together. He saw them in the bazar the day previous to the *sankranti* day. After that Shajow Singh disappeared.

Statement of Khamdol Singh, witness gained over by defence.

Shajow Singh Chabongbom* said that Sagal Semba Shajow was his nephew. He arrived from Manipur in *Baisak*. In *Sraban* he went to Jaipur, where they worked together at paddy cultivation.

* Convicted by Sessions.

First examination of Chabongbom (accused) as a witness.

In *Agrahan* the sepoy worked in the garden, and worked for some months there.

He complained to witness that he was not being paid on the garden, getting hardly enough to live. Anjow then offered to employ him in cultivating his land, which was agreed to.

In *Chaitra* witness asked the sepoy if his account had been squared in the garden. He said the *daffadar* had told him that the money had arrived, and the Sahib would pay him and others on the Friday before the *Chaitra sankranti*. On the Friday† the sepoy went to the garden. He came back and said that he had not been paid. He stayed a few days at Anjow Singh's house, and then went away and never returned.

† The day before the murder.

Howjow Singh, witness, said that he suspected Chabongbom Shajow,‡ Sagal Semba Shajow,‡ and Oinam,‡ who travels with Sagal Semba, were concerned in the murders.

‡ Convicted by Sessions Judge.

[*Note.*—This is the result of confidential inquiries through the spies in the Manipuri villages, officers deputed to arrest Shajow and Oinam. Shajow was not

arrested till 20th June, though traced frequently in different Manipur villages. He was always concealed.]

Ningthow Singh said that on the night before *sankranti*, he, Khamdol, Khela Singh, Anjow, Noeba, Gokul Singh, Amu Singh, Hera Singh, Shajow Singh Mukhtar, Shajow Singh, nephew of Anjow, Ratan, and Chowba Singh Mukhtar began playing *pasha*,* and some played the whole night (as is usual on this festival). However, Shajow Singh's nephew (Sagal Semba Shajow, accused) and Howjow Singh disappeared at about midnight. He did not see the nephew again, but saw Howjow Singh the next day.

* Dice.

Chowba Singh Mukhtar was examined, and stated that on the night before *sankranti* (11th April, the night of the murder) it was their custom to keep awake all night; and on that night he, Khela Singh, Khamdol Singh, Anjow Singh, Noeba Singh, Amu Singh, Gokul Singh, Ningthowba, Hera Singh, Shajow Mukhtar, Golap Singh Raj Kumar, were playing at Shajow Mukhtar's house. Shajow Singh, Chabongbom's nephew, disappeared from the play that night, and has not been seen since then.

[*Note*—This is the first evidence of the disappearance of the accused persons of the village from the gambling, which went on all night on this special night of the year. The men disappeared, contrary to all custom, at midnight from the gambling and without giving any explanation. When the attention of the villagers who were present was directed to this occurrence, they readily recollected the incident, but these villagers were all gained over before and during the trial at the Sessions.]

Diary No. 10, *dated the* 17*th May* 1893.—More evidence as regards the *pasha*-playing all night on the night of 11th April taken, leaving it beyond doubt that the disappearance by Sagal Semba and Khamdol from the gaming-room was noticed and commented on at the time. These witnesses were gained over later on, and "explained away" their previous statements.

Diary No. 11, *dated the* 18*th May* 1893.—Women of the village were examined by the inspector regarding the movements of Chabongbom's nephew and the occurrences of the night of the murder. They would not give any definite information.

Khambol Maichnam was re-examined, and made an important statement, which was taken down by Mr. Lees the following day (19th May). On receiving a wire that this witness had made statements which were of the utmost value, I sent out Mr. Lees to have the statement recorded on oath before any attempt to gain over the witness could be made. He stated before Mr. Lees that Sagal Semba Shajow worked at the garden, but as he did not get any money for his work he came again to live in the village. Every Friday Sagal Semba used to go to the Sahib for his money. On the Friday before the Sahib was murdered the witness was going along the road, and met Shajow Howjow, Tonjow, Modon Atamba, Goluk, Ninglak, and two or three others crossing the river.† They were saying that they would "show"‡ the Sahib for not paying the money due them.

Statement of Khambol Singh, witness gained over by defence.

† Returning from the garden.
‡ Show = injure.

On the Tuesday (11th April) witness went to Jaipur. He met Sagal Semba, Modon Singh, Atamba Singh, and Golab Singh. They said they were then going to the garden that day. The same night about 8 or 9 o'clock, at the time people cook their rice, witness was going to ease himself at the ghat. He saw Sagal Semba, Modon Singh, Atamba Singh, Golab Singh, Howjow Singh, a second Atamba Singh, Tonjow Singh, Ninglan Singh, and two or three others, whose names he did not know, cross the river. They had *khesh* on their bodies. These men had *daos*. It was a dark night. Witness did not see any of them the following day.

This witness was examined before me on 7th August at the preliminary inquiry. He repeated most of what he said before Mr. Lees, but said that he only recognised Modon Singh and Sagal Semba Shajow among the two men who crossed the river. There were 14 or 15 in all; some had *khesh* on their bodies.

Before the Court of Sessions this witness said that on the night of the occurrence he saw Sagal Semba and another man he did not recognise go down into the river. He saw only two men, and did not know if they crossed the river, and did not know anything of the 14 or 15 persons crossing the river, and did not see any *daos* in their hands.

The witness said before the Sessions that his deposition before me was read over to him in English§ by a Babu. He was told by Khedan Singh to say "m—m—mas" as the Babu read it out. Witness said to the Magistrate whatever he was told by Khedan Singh and the Gossain to say. He admitted that he was not told what he said before

§ It was read over to him in Manipuri in my presence and hearing.—J. L. H.

Mr. Lees (almost identical to what he said before my Court). He admitted that the Gossain and Khedan Singh were not present before Mr. Lees, and that the translation was made by a Manipuri Babu.

Before the Sessions Court the witness freely admitted his perjury. His evidence as given before Mr. Lees shows that Sagal Semba and the other persons named by him crossed the ghat in the direction of the garden instead of remaining with the other villagers in the gambling room; and under such circumstances the investigating officer was justified in effecting the arrest on suspicion of the persons named by him.

It is a noticeable fact in connexion with this case that when the approvers named 14 men they should have named only two out of the nine men named by this witness. At the time when the approvers made their statement the evidence of Khamdol was the strongest evidence in the case (except Sagal's confession), since it furnished circumstantial evidence to strengthen Sagal Semba's confession. If the approvers were tutored to give a false account of the occurrence, it is remarkable that an account so different from the statement of this witness was concocted. I give here the list of persons named by each, the witness, the accused Sagal Semba, and the approvers:—

Named by Witness Khamdol Singh.	Named by Sagal Semba Shajow.	Named by the Approvers.
1. Sagal Semba Shajow.	1. Sagal Semba Shajow.	1. Sagal Semba Shajow, tried.
2. Howjow Singh.	2. Laisung.	Not named.
3. Tawnjow Singh.	3. Kaisamacha Caste.	Not named.
4. Modon Singh.	4. Modon Singh.	4. Modon Singh, tried.
5. Atamba.	5. Chabongbom.	5. Chabongbom, tried.
6. Golap Khairipa.	6. Khamdol (witness).	Not named.
7. Selam Ningthowba.	7. Howjow and Shajow.	Not named.
8. Unknown	8. Mukhta Singh.	8. Mukhta Singh, approver.
9. Unknown.	9. Oinam Pamhei.	9. Oinam Pamhei, not caught.
	10. Ningthowba (not named to Mr. Lees).	10. Ningthowba, tried.
	11. Chowba Singh.	11. Chowba Singh, tried.
	12. Mohan Singh.	12. Mohan Singh, approver.
	13. Phelem Amu Singh.	13. Phelem Amu, newly named, tried.
	14. Ningthowba Caste.	
	Five men with faces tied up; was told they were Cacharis.	1. Howai Mutha, not caught. 2. Nitho Kumbu, not caught. 3. Hirammo Singh, not caught. 4. Chowba Waripa, not caught. 5. Sarba Singh, tried.

In Khamdol's list Nos. 1, 2, and 4 agree with Shajow's lists; 1 and 4 with the approvers. None of the others agree. In Sagal Semba's list nine names agree with the approver. Sagal Semba mentions four names that are not mentioned by the approvers, and also says that five Cacharis were present.

The approvers mention 14 names, including nine men that agree with Sagal Semba and five that are not found in his list.

It has been shown how unreliable the evidence of Khamdol Singh in the Sessions was. He mentioned two names about which there could be little doubt, as there was already hue and cry against them, and mentioned other names, which may be correct, but which depend entirely on his unsupported evidence. Sagal Semba confessed, and in his confession included Khamdol's name, Khamdol being the witness who informed against him, and Howjow and Shajow, who had traced him when a fugitive. With these exceptions, his statement agrees nearly with that of the approvers, but excludes a number of names on the pretext that they were wrapped up, and he could not name them. He included the names of persons in custody with these persons against whom he had a grudge, and adds to his list by naming persons who cannot be traced by these names, or by saying that, owing to their being wrapped up, he could not recognise all of the dacoits. The approvers omit all mention of the three persons whom Sagal Semba had reason to believe were deeply concerned in arrest. They make no mention of names of three persons then in custody (who were accordingly released), and they mention five persons, of whom four are still absconders from their houses.

The discrepancies would hardly occur in a case got up by the police. The approvers' statements thoroughly discredit Khamdol's evidence and Shajow's confession.

Diary No. 12, *dated the* 19*th May* 1893.—Chabongbom (accused) examined again as a witness on the points disclosed in the evidence of Khamdol Singh. He had not been named by Khamdol. He said that four or five Manipuris of Manipur used to visit Sagal Semba. He saw two of them go out with Sagal Semba after sunset on 11th April. Sagal Semba returned alone later on in the evening. Sagal Semba went out after eating, and did not return again. This day two of the men implicated by Khamdol's statement, viz., Howjow Singh* and Townjow Singh, were arrested.

Further examination of accused Chabongbom Shajow as a witness.

* Afterwards released without trial.

Diary No. 13, *dated the* 20*th May* 1893.—This date was mainly occupied by a detailed examination of Chabongbom Shajow, the uncle of Sagal Semba Shajow, absconder. He made several contradictory statements. Finally he made the following remarkable statement. When he was playing dice at Shajow Mukhtar's house, he saw his nephew had disappeared. He went out to ease himself at the ghat, and saw ten or twelve men sitting below the ghat. He was frightened and startled. His nephew shouted out to him "*mama*." He asked him, "Where are you going?" His nephew told him they would go to the garden to rob the garden remittance. Witness then through fear turned back. He was at a distance of 12 *haths*. He could not ease himself through fear. He saw two Gurkhas, Sagal Semba Shajow,† Oinam Pamhei,‡ Noerambom Atomba, Minam Tonachow, Thoksem Chowba, Thelain Atomba of Manipur. As regards Townjow and Howjow (arrested on evidence given by Khamdol), they might have been there with the gang, but he is not sure. There were fifteen or twenty men in the gang, but he could not recognise the others.

Further examination of Chabongbom, accused.

† Convicted.
‡ Absconder.

This accused had up till then been frequently examined as a witness, and pretended to be entirely ignorant of everything. He now made a statement which was either pure invention on his part or an attempt to divert attention from his share in the proceedings by giving assistance to the inspector, who, he could clearly see, suspected him.

He was, however, careful to name persons not in custody or not arrested (most of them are now believed to be purely imaginary persons), lest those already in custody should depose against himself.

Khamdol Singh was shown the prisoners Modon Singh and Ningthowba (arrested while hiding in the jungle). He recognised Modon Singh, but was not sure about Ningthowba being in the gang that crossed the river.

Witness Khamdol Singh identified Modon Singh.

Diary No. 14, *dated the* 21*st May* 1893.—Search made for Sagal Semba Shajow (accused). The spies reported that he had been seen at various places in the district.

Diaries Nos. 15 *and* 16, *dated the* 22*nd and* 23*rd May* 1893.—Inquiries made regarding money due by the garden to Manipuris and regarding the appearance of the persons named by Khamdol and Chabongbom.

Howjow Singh deputed by inspector to search for Sagal Semba Shajow. (This man was named by Sagal Semba as one of the dacoits, but not by the approvers.)

Note.—Chabongbom Shajow had been arrested on 20th May, as by his own statement he showed he was an accessory before the fact in the dacoity, and there was every reason to disbelieve his statement that he did not join in an enterprise conducted by his nephew Sagal Semba Shajow. Chabongbom Shajow was a well-known bad character in the district. He seemed disposed to save his own neck by informing on the other members of the gang. By this time it had become certain that the only hope of detection and conviction was by one of the gang accepting my tender of pardon; but before that pardon could be tendered to any one member, it was necessary to discover which of the members of the gang had taken a prominent part in the occurrence, and which were actual murderers, who could not be pardoned.

The inquiry was being conducted at Baladhan, 24 miles distant from the gaol, and the floods were so excessive during this year that all communication could only be made with the greatest difficulty, partly walking and partly swimming across breaks in the road. Some suspects had been arrested, and others were being arrested in Manipur who would pass through Lakhipur, close to Baladhan, on their way to Silchar. These suspects had been named by Chabongbom Shajow, and it depended on his identification of them whether they were proceeded further with or released. There were already as many Manipuri prisoners in the Silchar gaol as could be safely watched and at the same time kept from communicating with each other (which was of the utmost importance to the detection).

For these reasons I considered it advisable that the prisoner Chabongbom should be kept under a police guard at Lakhipur, where he would be close to the inspector and available when required by him without losing three or four days before any reply could be received.

Chabongbom Shajow was in police custody from 20th May to 14th June. When his account of the affair was shown an entirely fictitious one, he was sent back to Silchar gaol to be kept in the common *hajat* ward. He was kept apart from the other prisoners while in custody.

Diaries Nos. 17–23, *dated the* 24*th to* 29*th May* 1893.—Waiting for prisoners coming from Manipur, who would be identified by Khamdol and Chabongbom Shajow. Search made all over the district for Sagal Semba Shajow. He had been seen at several places, but always managed to evade arrest.

Mr. Carnac was at the thana on 26th to 29th May, and went through the evidence, both open and confidential, with the inspector.

Further statement by Chabongbom, accused.

Diary No. 24, *dated the* 30*th May* 1893.—Chabongbom Shajow, prisoner, further examined, said that on the night of occurrence he saw 10 or 12 persons, including Sagal Semba Shajow, crossing the river, and "that he will make full disclosure in the "matter if Tamrodhaj Singh of Banskandi would tell him to do so. Tamrodhaj told him "that the inspector was a man of one word, and he (Chabongbom) trusted him when the "inspector told him that we would make him a witness for the Empress if he is not an "actual murderer, so if Tamrodhaj will tell him, he will make the full disclosure in the "matter." On this statement the inspector sent for Tamrodhaj, and informed me of this probable disclosure.

Diary No. 25, *dated the* 31*st May* 1893.—Tamrodhaj appeared before the inspector to-day, and was allowed to converse with the prisoner Chabongbom Shajow. Chabongbom Shajow then repeated to the inspector almost exactly what he had said before, saying that his nephew asked him to accompany him, but he did not go. He said he could not identify anyone except Sagal Semba Shajow (contradicting his former statement). The inspector wrote, "What I believe is that Tamrodhaj has stopped him not to disclose "further in the matter. From my personal knowledge I know Tamrodhaj is looking "after him. This man (Tamrodhaj) came to me about four days ago to stand bail for "Chabongbom Shajow with assurance to arrest Sagal Semba Shajow, but I declined to "grant his request, and told him to bring Sagal Semba first; I shall then see whether "I can let Chabongbom Shajow go on bail."

This diary throws light on the inspector's procedure, and shows to what extent he put pressure on a prisoner who had more than half confessed. He had my strict orders that to no principal actor in the occurrence was any assurance of pardon to be held out, and he carefully refrained from holding out any inducement to this prisoner, but at the same time gave the prisoner every opportunity to decide whether he would risk pardon by confession or risk conviction by remaining silent.

Diary No. 26, *dated the* 1*st June* 1893.—Notes (said to have been stolen) traced; ascertained to have been cashed before the dacoity.

Diaries Nos. 27 *to* 38, *dated the* 2*nd to* 13*th June* 1893.—Waiting for arrival of Gurkha prisoners from Manipur and for arrest of Sagal Semba Shajow. Descriptive rolls of Sagal Semba and Oinam Pamhei circulated over the province. He had been seen in Cachar and Sylhet districts since being proclaimed.

Diary No. 39, *dated the* 14*th June* 1893.—The inspector came to Silchar to consult with me, and examined the prisoners Modon Singh and Ningthowba (found in jungle), who were kept in gaol.

They gave information regarding the connexions and conditions of the missing suspects, but said nothing about the occurrence.

Diary No. 40, *dated the* 16*th June* 1893.—A Manipuri, who was engaged by the inspector to assist in the search for Sagal Semba, agreed to do so only after promise of reward. He stated his objection to be this—that he and other Manipuris consider it a sin to arrest a man who is likely to be hanged. [This man was of no assistance, but he was candid in describing the well-known social (and religious) prejudices of the Manipuris. They would not assist in the inquiry or in the arrest. They successfully concealed Sagal Semba for two months till, under promise of a reward of Rs. 500, some of them risked the "sin." They subscribed large sums for the defence at the trial, and they terrorised the Manipuri witnesses who had given statements bearing on the case into withdrawing these statements and perjuring themselves.]

One Sarba Singh* described by Khamdol was arrested in Manipur on 17th June. He did not reach this district till 4th July, which will give some idea of the difficulty of communication during the floods of this year.

*Convicted at Sessions.

Diary No. 45, *dated the* 20*th June* 1893, *to Diary No.* 55, *dated the* 30*th June* 1893. —Nothing important; further traces of Sagal Semba Shajow, but no arrest.

We now come to a most important point in the inquiry, the arrest of Sagal Semba Shajow and his confession.

On 20th June the inspector engaged one Tanu Sarma to effect the arrest of Sagal Semba. He went to the village of Jafirbund on the 27th June, and with the help of some villagers arrested Sagal Semba Shajow. He sent to the nearest thana (Hailakandi), and informed the local sub-inspector. The sub-inspector went to the village and took the man into custody.

On the 28th June 1893 the sub-divisional officer recorded the following order:— "Head Constable Annoda Charan Sen to have the man brought in here at once."

On the 29th June the man had been taken from Jafirbund to Hailakandi. The sub-divisional officer recorded the following order on 29th June:—"Forward in custody of police to Deputy Commissioner for orders."†

†The prisoner was sent in custody of armed police.

On the 30th June the prisoner was brought before me at Silchar, and examined by me to see if his appearance agreed with the descriptive roll of the absconder. The marks seemed to agree. I therefore sent him out to be handed over to the custody of the inspector, in order that the inspector might produce him before the witnesses who had described Sagal Semba Shajow. My order granting ten days' police custody for this purpose is dated the 30th June. He was kept in Silchar under armed guard all night. He was sent out to the inspector next morning, and reached the inspector at Lakhipur thana at 11 a.m. on the 2nd of July.

In the afternoon of that Sunday he made his confession, first to the inspector and, on Mr. Carnac's arrival at the thana late in the afternoon, to Mr. Carnac, district superintendent of police. Mr. Carnac wired to me, and I deputed Mr. Lees, who reached the thana on the 3rd, and immediately recorded the statement made by Sagal Semba.

Sagal Semba was sent to a Magistrate, the sub-divisional officer of Hailakandi, within 24 hours of his arrest. He arrived within the time necessary for the police to go to Jafirbund and return to Hailakandi. He was sent from Hailakandi to Silchar, and took no longer on the journey than was necessary. He was detained by me one night in Silchar, and sent out by me to Lakhipur taking no longer time than was necessary for the journey. He made a statement within a few hours of his arrival there, both to the inspector and Mr. Carnac.

It is absolutely certain that no pressure was used to him to confess, because there was no opportunity for such pressure. The statement made by Sagal Semba to the Sessions Judge is, "that he was ill-treated by the inspector at the thana for two or three "nights, and then confessed to him. Afterwards, under the tuition of Khedon Singh "and the Gossain, he made a statement before me in Court." He altogether ignored his statements before Mr. Carnac and Mr. Lees in this statement before the Sessions Judge.

The inspector in his evidence said that he had informed Sagal Semba of my offer of pardon to any one not a murderer. This offer of pardon had been widely circulated throughout the villages in which Sagal Semba had been concealed. Every man in the district had heard of the rewards and pardon offered. Sagal Semba's statement shows clearly that in order to earn this pardon he made a statement giving a plausible account of the occurrence, assigning to himself a very minor share in the proceedings, and including in the list of names of offenders those who had already been arrested, others who were proclaimed absconders, and for his own satisfaction the names of the witness Khamdol Singh who had informed against him, and the two brothers, Howjow and Shajow, who had been actively employed in tracing him.

On the 30th June I had sent Sagal Semba to Lakhipur for police custody, because this was the only manner in which the investigating officer could procure his identification as the person wanted.

When I received a wire from the District Superintendent of Police to send out Mr. Lees, I had no hesitation in doing so. A confession meant working up the case from an entirely new point of view, and the inspector would require Sagal Semba's presence for some days to give him all the information he required in prosecuting the inquiry. The inspector was working practically three days' journey from the station, and could not possibly make timely references.

The prisoner having confessed, the inspector could not be suspected of improper conduct towards him. His aim was to arrive at a conviction by using the information volunteered by this prisoner. The prisoner was told that no murderer would be pardoned, therefore no illegal inducement was held out to him. If he knew himself to be a murderer, the inducements of pardon did not apply to his case.

From the copy of the judgment sent me it would appear that the High Court was of opinion that Mr. Lees had a Manipuri record made of the statement of Sagal Semba: "His first statement to Mr. Lees was also recorded in Manipuri. That record, however, "is very different from the English record."

Mr. Lees in his evidence says that only the prisoner, the interpreter, and himself were in the room in the thana when the confession was made; no attempt at recording the confession in Manipuri was made. It was most important that the nature of Sagal Semba's confession should be kept secret. There was not a literate Manipuri near Lakhipur at that time whom we could trust with the secret. The few Manipuris in the inspector's employ were illiterate men.

The only Manipuri deposition I can find in the record is the statement made by Sagal Semba before me in Court.

A Manipuri who could write was found in Court; and he was instructed to put down exactly what the prisoner said to me. This document is not very intelligible in itself, and it has been very badly translated into English; but with this explanation it can be easily followed. I give the record of Sagal Semba's statement before me as recorded by me and as recorded by the Manipuri writer:—

Question.	Answer recorded by me.	Answer recorded in Manipuri as translated by Khelendra Singh.
1. Did you make any statement before the Magistrate at Lakhipur?	I made a statement -	I made my statement before the Magistrate at Lakhipur, that I was repairing the houses. The Sahib paid Rs. 50 to Kalong Thikadar. I said to pay the remaining amount to the Thikadar.
2. Stop! Did you make the following statement? [The statement as recorded by Mr. Lees translated to accused in Manipuri.]	Yes.	——
3. Are these words as recorded correct and true?	Yes - - - - -	What I told the Magistrate on Friday (?) is correct.
4. Do you wish to say anything more?	No.	——
5. Which (if any) of the six other accused persons were present that night?	Yes.	——
6. Who? - - - - -	Chowba, Nacipa, Felem, Chabongbom Hijapa. I cannot recognise Sarba Singh as having been present. The night was dark.	I know (evidently means "*identify*"). The man standing here Nanya Bakpa Chowba Singh and Nashipa Ningthowba I know (=identify). I also know Phelem Amu Singh, Chabongbom Shajow, and I know (=identify) Hijapa Modon Singh. I do not know perfectly well Sarba Singh.

To return again to the circumstances of the confession, it must be noted that if Mr. Carnac had sent the prisoner into Silchar to have his statement recorded in Court two days would have been lost and the statement might have been withdrawn. With the guarantee of Mr. Carnac's presence at the thana, I could conclude that some very urgent motives for sending out Mr. Lees existed.

The police detention of Sagal Semba, which had been granted in order to secure his identification as a man against whom there was great suspicion, was now necessary as indispensable to the further investigation of the case.

It is also to be noted that on the 2nd July the inspector distinctly records his suspicion that Sagal Semba was not telling the truth. The inspector refrained from arresting some men implicated by the confession, though these men were at hand, in fact, present at the thana.

Had the confession been taken at Silchar, and the police, on the strength of that confession and without the knowledge of the facts disclosed by the further inquiry, sent up the persons named by Sagal Semba, there was no legal bar to these men being convicted on the strength of this confession and Khamdon's statement, but there would have

been a serious miscarriage of justice. The inspector by further inquiry was able to detect the untruth contained in the confession, and to show Sagal Semba in a true light, not as an unwilling and minor participant in the dacoity and murders, but as a ringleader and as a person who did not hesitate to include in his confession perfectly innocent men who had assisted in his capture.

Diary No. 58, *dated the 3rd July* 1893.—In this day's diary Sagal Semba made a further statement before the inspector.

He said that after the murder he went to Jaipur, then to Binnakandi, to Mongulpur, to Jafirbund, to Goalipar, Badrigram, Protapgarh (Sylhet), Rajbari, to Nandari (Independent Tippera), to Protapgarh (Sylhet), and then to Jafirbund, where he was arrested. This shows that he was concealed by the villagers.

He said that whilst at Jaipur he wanted to surrender himself, but was dissuaded by some of the others, as they would be put in trouble and made to disappear.

Diary No. 59, *dated the 4th July* 1893.—On the statement of Sagal Semba Shajow and the very suspicious manner in which he had given his statements as witness in the inquiry, it was resolved to arrest Chowba Singh* Daffadar, the contractor at Baladhan, under whom the Manipuris worked in the bungalow. There was also the evidence of the garden *mali* that Sagal Semba and two other Manipuris, who had no business in the garden, had visited Chowba Singh on 11th April, and conversed with him behind the bungalow.

* Convicted in Sessions.

The Manipur authorities had arrested some Gurkhas, who were said to have been at the garden and disappeared immediately afterwards. These men arrived on this date. They were Sarba Singh (convicted in Sessions), Dharma Singh, and Dhanbir Singh (both released without trial). Sagal Semba† told Mohan Singh (approver) that it was the duty of everyone to confess, but Mohan Singh denied all concern in the affair.

† Now energetically assisting the inspector.

Diary No. 60, *dated the 5th July* 1893.—Dharma Singh (arrested in Manipur) was examined. He said that he left this district for Manipur before the date of the murders (about 24th March). This contradicted the statement of Ningthowba (accused), who had said that Dharma Singh did not leave till after the occurrence. (This man was afterwards released, his statements proving correct.)

Sarba Singh, *alias* Chapra Singh,‡ was also examined. He was the son-in-law of Ningthowba (accused).§ He said he came to the district occasionally with dry fish to sell at Lakhipur bazar. He went to his father-in-law's house for money, as the family were starving in Manipur. His father-in-law, Ningthowba, told him he had no money, but that Abong Singh would go to Silchar for money, and when Abong returned he would pay Sarba something for his wife and children. Four days afterwards Ningthowba brought Sarba Rs. 10. The day he received this he left for Manipur. Ningthowba told him that Abong had not gone to Silchar, so he had had to borrow Rs. 10 from someone for him. [Ningthowba said (13th May) that Abong had paid Rs. 10 to him for work done on the dâk bungalow.]

‡ Convicted at Sessions.

§ Convicted.

Dhanbir Gurkha, another prisoner sent from Manipur, was also examined. He had been arrested, as, when his house was searched at Manipur, some clothes believed to correspond with the description of the stolen clothes were found in it. The clothes were not identified as Mr. Cockburn's property, and this man was released.

Sagal Semba Shajow (confessing accused) was further examined. He said that Chabongbom|| (accused) owed him Rs. 10 before the occurrence, which he was not in a position to pay, but that after the occurrence Chabongbom gave money loan to four men whom he named (Rudra Singh, Chargol Singh, Golap Singh, Pathen Singh), and bought a buffalo for Rs. 100 from Bhabi Singh.

Sagal Semba made further statements.

|| Convicted.

He said that if all the persons whom he named were produced before him, and if they refused to speak the truth, he would tell them "to their face" what he knew of the matter. He said he had repeatedly advised them not to murder, and told them that nothing would be kept concealed, but that one day the matter was sure to come to light. In spite of this expostulation, Chabongbom Shajow and others "turned mad" to commit the dacoity from temptation of the money, and said that the three persons in the bungalow were not worth caring for.

Chabongbom Shajow, who was in the Silchar gaol, was sent for, so that he might be confronted with Sagal Semba Shajow, as the latter desired. Police detention of Chabongbom Shajow was sanctioned by me for this purpose for a period of four days (7th to 10th July).

Diary No. 61, *dated the 6th July* 1893.—Chaicha Pathen (Pathen Singh mentioned above) was examined as a witness regarding a loan from Chabongbom Shajow. He said that two months before he had borrowed Rs. 40 from Chabongbom. He said that (previously) Chabongbom had no buffaloes, cows, or cattle, and no *bari* to live in. He had constructed a shed in Anjow Singh's compound to live in. Last year he cultivated Anjow Singh's land (dividing the produce) with Anjow's old buffalo. He had never given loans before to any one.

Rudra Singh (also mentioned above) said that two or three days before the inspector took up the inquiry Chabongbom gave witness a loan of Rs. 40, and he had heard that Golap took a loan eight or ten days previously of Rs. 20 or Rs. 25. He repeated Pathen Singh's description of Chabongbom's want of means previous to this.

Sagal Semba Shajow said that he had seen Sarba Singh (convicted) in company with Ningthowba at the garden and at the village; also that he used to visit Ningthowba at the garden for money. He could not say if Sarba Singh was one of the dacoits.

Chabongbom denied all his previous statement.

Chabongbom Shajow arrived at the thana. He totally denied having stated anything previously. It appeared that he had received advice in *hajat* to deny everything. (Chabongbom made most important statements of a compromising nature on 16th, 17th, 19th, 20th, and 31st May, saying that he saw Sagal Semba and others leave the gambling-room and cross the river, and was told that they were going to loot the garden *hundi* and was invited to come, and was so frightened that he could not perform the call of nature.

Next day, 7th July, he admitted lending money, and said that the money was given him by his sister.

It is a regretable incident that Chabongbom's statements in May were not recorded in the presence of a Magistrate. His statements being given before the police could not be proved in Court. It appeared likely at one time that Chabongbom would be offered pardon to become approver, but I was not prepared to make any tender to him till the inquiry was completed.

Up to this date the investigation had proceeded on the clues furnished by Chabongbom's statements (which he now withdrew).

* Convicted at Sessions.
† Approvers.

On this date (6th July) Phelem Amu,* Mukhta Singh,† and Mohan Singh† were arrested on the strength of the confession made by Sagal Semba Shajow.

Phelem Amu was kept at—
Lakhipur 6th to 11th July.
Barthal 12th to 19th July.
Lakhipur 20th July to 1st August.

‡ Approver.

Mohan Singh‡ was kept at—
Lakhipur 6th to 11th July.
Barthal 12th to 19th July.
Baladhan 20th to 31st July.
1st August taken to Silchar *viâ* Lakhipur.

§ Approver.

Mukhta Singh§ was kept at—
Lakhipur 6th to 26th July.
Baladhan 27th to 31st July.
1st August taken to Silchar *viâ* Lakhipur.

Mohan Singh said on 26th July that if Mukhta and he were both pardoned he would admit anything. Mukhta was at this time at Lakhipur.

Mukhta was taken to the inspector at Baladhan, and informed of this the next day 27th July. He said he would consider the matter.

On 29th July Mukhta and Mohan said that, as they were promised pardon and had been assured that the Magistrate would pardon them if they confessed by the district superintendent, Mr. Carnac, and were further assured that they would both be pardoned (not one only), they agreed to tell everything.

I have put the dates together to show that the two approvers were kept 10 miles apart up till 27th. Mr. Carnac was at Baladhan with the inspector on the 28th July. The prisoners made their statement to him on 29th. Mr. Carnac says:—

"As regards keeping the prisoners together or apart, I should note that it was our endeavour to prevent all communication between prisoners, but for want of accommodation and sufficient police to guard the prisoners, had occasionally to be kept in the same building; and while this was so it is impossible to certify that absolutely

no communication took place between them, though every endeavour was made to prevent such."

From this reservation the approvers must be excluded. It is impossible they could communicate whilst 10 miles apart. They must have been "tutored"* between the 27th and 29th July, when they were at Baladhan together (being seen frequently by the District Superintendent on 28th and 29th).

* *Vide* opinion of assessors.

Diary No. 62, *dated the 7th July* 1893.—Shajow Singh Mukhtar stated that Chabongbom had lent Rs. 40 to Rudra Singh and Rs. 40 to Chargol. He said that Sagal Semba and Chabongbom both disappeared from Anjow's gambling room about 11 p.m. on the night of the occurrence.

Diary No. 63, *dated the 8th July* 1893.—Ajak, Chabongbom's wife, examined. She said that she had only seen Sagal Semba one day, when he came and begged for rice at her house. She had never lent money to to Chabongbom Shajow.

Sagal Semba Shajow† described where Chabongbom had purchased the buffalo. The inspector sent for the Cacharis who had sold this buffalo.

† Confessing prisoner.

Diary No. 64, *dated the 9th July* 1893.—Bhabi Singh, brother of Chabongbom, said that two or three days after the occurrence his brother took 16 *kiyars* of land *ijara*. The witness got a loan of Rs. 30 from his brother Chabongbom (accused) and Rs. 70 from Chowba Singh (accused) and Thambol Singh. (Witness had previously been examined by the local sub-inspector, and stated Chabongbom and Chowba Singh's names, but not Thambol's. He now explained that he did not mention Thambol's name before because he did not know his name.) This money was got without a bond. (Chowba Singh had previously denied lending any money to this witness. The introduction of Thambol Singh's name was evidently a got up statement to divert suspicion from the prisoners.)

Chabongbom Shajow's sister said that she had lent Rs. 100 to her brother to take land in *ijara*. Her brother was very poor, had no means. She now and then helped him by giving one or two rupees in the absence of her husband.

Diary No. 65, *dated the 10th July* 1893.—Uzuram Cachari described how Chabongbom and another man, said to be his brother, went with him to Anjow (the village Mukhtar) and bought a buffalo for Rs. 100 about three months previously.

Several other witnesses gave similar evidence.

The Cachari witnesses gave very different account to the Manipuri witnesses, who were evidently giving a prepared story. The Cacharis agree with Sagal Semba's statement, and disagree with that of Chabongbom's friends.

The inspector wrote :—

"I find keeping Chabongbom here is no good. Keeping him rather encourages the others. He was telling my head constable to-day that he and Sagal Semba will get off. From this I infer that he is trying to induce Sagal Semba to withdraw his statement. As the number of constables I have got with me (11) is not sufficient to guard six prisoners in separate places, I shall leave behind two men, Mukhta Singh (approver) and another prisoner, under charge of Mr. Anley, inspector of Punitive Police, and shall take three prisoners [Sagal Semba, Phelem Amu, and Mohan Singh (approver)] to Barthal tea estate, where I am going to shift my inquiry to-morrow. I shall send Chabongbom to Silchar gaol. Mr. Tailbot has written to me that he will be able to give accommodation for my prisoners at Barthal tea estate."

I make this extract in the interest of the inspector. It shows that on 10th or 11th July he had no intention of "tutoring" the two approvers.

He left one of them in the custody of Mr. Anley, European inspector, at Lakhipur, and took one for separate custody to Barthal tea garden, where the European manager would be aware of all that happened. As stated before, he remained at Barthal till the 19th, and then went to the Baladhan tea garden.

Diary No. 67, *dated the 12th July* 1893.—The inspector told the villagers of Jaipur that he would remain for months in their village, if necessary, till he got at the facts of the case. He said that Sagal Semba's statement clearly showed that the villagers were aware of the facts. The villagers said that they would consider what they would tell him. (From the information of spies it was certain that they could give a great deal of information, but they had leagued together not to tell anything, and to prevent others giving information.)

The villagers said that those who knew anything of the case were afraid to say anything for the following reasons. They were afraid that if they said they knew anything they would be taken as accused by the inspector. They had concealed the matter

so long, and would get into trouble if they now said anything for this concealment. (This style of argument is not what would be expected from people anxious to bring offenders to justice.)

Diary No. 69, *dated the* 14*th July* 1893.—The Inspector's exertions with the villagers of Jaipur and assurances that he would prosecute the inquiry as long as necessary produced some effect this day. With the consent of the villagers, Tamrodhaj Singh came forward, and made the following important statement. He worked in the garden for two months with Sagal Semba (accused) under Chowba Singh. He received only subsistence allowance. The garden is due him Rs. 10 still, but he got ill and left the garden and could not go back for his due. Two or three days before the *sankranti*, he went to Chabongbom's house after sunset for fire. He saw Chabongbom, Sagal Semba Shajow, Oinam Pamhei, and Nowren Mukhta Singh (all accused) sitting together. They said that they had worked long in the garden and not got paid. The coolies were being paid, but not they. They would loot the *hundi*, even though they died or killed the Sahib in the attempt. They asked the witness if he would go with them. He said he was ill, and feared to do such a thing. He would not go, and they should not make such suggestions. After the occurrence these three disappeared from the village. Chabongbom and Sagal Semba lived together in the village, and were of one heart. Chabongbom Shajow was a man of very poor condition, but after the occurrence he lent some money and bought a buffalo. When asked, he used to say that he got the money for this from his sister. Witness lived next door to Chabongbom.

Hera Singh, another villager, said that 10 or 11 days before the occurrence he heard Sagal Semba and Mukhta Singh and some other Manipuris talk about taking the money themselves, since the Sahib did not pay them. One said they would loot the treasure, another proposed to kill the Sahib. These men were Manipuris of Manipur (looked down on by district Manipuris as uncivilised and low in the social scale).

Diary No. 70, *dated the* 15*th July* 1893.—Several other villagers gave evidence of the accused persons living at the village at the time of occurrence.

Diary No. 71, *dated the* 16*th July* 1893.—The inspector then went to Kamranga village, where some of the accused had lived. Babu Singh, of Kamranga, said that he saw some five or six men at 2 or 3 in the morning going along the road when he went out to ease. He went up to them and recognised Ningthowba (accused) and Mukhta Singh (accused). He did not know the others, but they said that their names were Phelem Amu and Oinam Pamhei, and some others not named. They said they were going from Baladhan, where they worked, to Lakhipur. He recognised Modon Singh by his voice among them.

Tonjow Singh said that he heard Modon Singh, Mukhta, Amu, Ningthowba, and four or five other workers in the garden talking abusively of the Sahib, because he had not paid them, though he was always promising to do so. They were saying that the day they got angry they would get his head. On the *sankranti* day Modon, Amu, Mukhta, and Ningthowba suggested to him to join them in robbing the Sahib, who had lots of money but would not pay. He refused. They said to witness, "You are good for "nothing, you Manipuris of this place, so the Sahib does not care for (respect) you, and "oppresses you. We are Manipuris of Manipur, and do not dread Sahibs."

(Whether this witness spoke the truth or not, there can be no mistaking the exact manner in which he described the sentiments of hill Manipuris.)

Dairy No. 72, *dated the* 17*th July* 1893.—Chowbi Nauvem, widow, said that Mukhta Singh (accused) used to visit her house, but never stopped there. If he said he stopped on the *sankranti* night at her house (see Mukhta's statement on arrest), this was quite false.

Mukhta Singh (accused), however, repeated that he used to live sometimes with Chowbi, and was at her house on the night of the occurrence.

Statement of Phelem Amu, accused.

Phelem Amu Singh (accused) said that at 8 or 9 a.m. after the morning of the occurrence, the leading villagers of Kamranga told him, Modon, Hijapa, Ningthowba, and Oinam Pamhei, to leave the village. They said, "You Manipur people are a bad lot, and our village people do not like that you should stop in our village." (This shows that the villagers suspected these men of being the murderers.)

Accordingly he, with Modon, Ningthowba, and Oinam Pamhei, left the village, and concealed themselves in the jungle, where they remained one night. Next day Ningthowba learned from Abong Singh, the village mukhtar, that the woman Sadi had said that Cacharis had committed the murder. On hearing that Cacharis were suspected,

they came out of the jungle and stopped at Kamranga. After two days Ningthowba, Modon, and Oinam left the village, and he also left and went to Jaipur.

Abong Singh, the village mukhtar, denied that he told these men to conceal themselves.

The inspector notes in this day's diary that he learnt that two Manipuris of a village near Silchar had been to these villages and induced the villagers not to disclose anything, telling them that if they disclosed anything they would be put in difficulties. These two men were Chowba Singh and Khoidol Singh (who afterwards were assisting the defence at the trial).

Diary No. 73, *dated the* 18*th July* 1893.—Information was received from a Cachari that two Manipuris went with a gun and pistol and some other property to two or three Cachari *punjis* in the hills to sell them. Men deputed to trace up this property.

Diary No. 74, *dated the* 19*th July* 1893.—Chandra Singh, of Jaipur village, also volunteered a statement that he heard Chowba, Chabongbom, Sagal Semba, Mukhta, and six or seven others discussing that they would rob the treasure. This was on the Sunday before the murder (Tuesday). They agreed to rob the bungalow on Tuesday night, because the coolies were to be paid on Wednesday. The morning after the occurrence he saw Chabongbom, Sagal Semba, and Mukhta about 7 a.m., and did not see Sagal Semba or Mukhta after that. Chabongbom gave out that if any one wanted a loan he could give it and take *ijara* of land. He had lent money to Rudra Singh. Witness suspected that the murder was committed by those he saw consulting on the previous Sunday, and when he saw Chabongbom lending money and buying a buffalo his suspicion was confirmed.

On this day the inspector submitted a brief statement of the witnesses for the prosecution for my orders as Deputy Commissioner, whether the accused persons should be sent up for trial in the present state of the case.

Instructed the district superintendent, Mr. Carnac, to go out again to the place and look thoroughly into the whole matter, and also determine whether it would be possible to obtain the statement of any one of the prisoners as an approver. We had come to the conclusion by this time that the ringleaders were Chowba Singh, Sagal Semba, and Chabongbom Shajow, and that it would not be proper under any circumstances to offer direct pardon to one of these. The same objections did not apply to the other prisoners, and it was essentially necessary for the peace of the district that a case of this nature should be thoroughly determined. The offence was to some extent political, a raid by hillmen on a bungalow with intent to murder and rob.

Diary No. 75, *dated the* 20*th July* 1893.—The inspector took Sagal Semba Shajow to Baladhan garden to point out the position of the dacoits at the occurrence.

The account book showed that not more than Rs. 780 was stolen. If the money was equally divided among the 15 or 16 men that were engaged, each would have got Rs. 50 or a little more. If the ringleaders got the larger share of the plunder, the other members of the gang would get very little. (The approvers said they had got only Rs. 10 each.)

From the manner in which Sagal Semba pointed out the incidents in the bungalow, the inspector inferred that he must have been one of the principal actors in the tragedy. He had said that he remained outside on the watch, but he was able nevertheless to point out what happened inside the bungalow.

Diary No. 77, *dated the* 22*nd July* 1893.—From confidential information the inspector ascertained that the gun and pistol had been sold for Rs. 60 to some hillmen by Manipuris.* He deputed men to search (the search was unsuccessful).

* He also heard that one shirt with gold studs and two shirts used by women (Sadi's) were also sold by Manipuris.

The inspector reported that owing to sickness among the constables he found it difficult to arrange for guarding the prisoners, who were kept apart. He therefore sent back two to the thana (from Barthal garden).

Diary No. 80, *dated the* 25*th July* 1893.—Heremdao Cachari informed the inspector that he saw the double-barrelled gun in the house of a Kuki hillman on 20th July, who had bought it two months previously from two Manipuris. The inspector wrote:—

"I would postpone sending up the case in A. Form for a few days till I could know for certain if there is any hope of recovery of the double-barrelled gun."

Diary No. 81, *dated the* 26*th July* 1893.—Heremdao said that he thought he could manage the recovery of the gun within five days. He required Rs. 20 and some food as a present for the Chief. (These villages are in the hills nominally, but not really, under the jurisdiction of Manipur; practically the Chief is the only authority.)

Mohan Singh informed the inspector that if Mukhta Singh and he were made witnesses for the Crown, then both of them would say what they knew. Mukhta Singh at this time was at Lakhipur, 10 miles away from the inspector, and in charge of Inspector Mr. Anley. Mohan Singh further stated that—

Mohan Singh approver's first offer to become approver.

"If both of them be made witnesses, he had no objection to be made a witness, otherwise he had resolved not to say anything, and he will deny any knowledge of the matter, and take his chance of being convicted or discharged.

Diary No. 82, *dated the* 27*th July* 1893.—Mukhta Singh (approver) was brought from Lakhipur to Baladhan. He said that he would consider whether he would accept the offer of pardon. Mr. Carnac went to Baladhan.

Diary No. 83, *dated the* 28*th July* 1893.—Mohan Singh and Mukhta Singh declined to become witnesses for the Crown. Mr. Carnac wrote on the diary—

"I have directed the inspector to send up the case for trial, lest delay should cause the loss of some of the evidence we have got. I have fixed the 3rd August for hearing. Eight persons will be put upon their trial, and there is evidence also against another man who has not been yet arrested. There is just a chance of two of the prisoners turning Queen's evidence before the case comes on for trial, but not much.

"The recovery of the gun and other stolen property seems very doubtful. I will return to Silchar on the 31st. Camp Baladhan, 29th July 1893."

At this period the following were the persons under arrest, who were to be sent up for trial :—

The nine men actually tried—

Howjow Singh, Laitem Singh, Dharma Singh, Bhabi Singh } Arrested on the statement of Chabongbom Shajow, Khamdol Singh, and the confessions of Sagal Semba Shajow. Released after the approvers had given a full account of the occurrence, mentioning the names of the nine men tried and the names of five men not arrested, and stating these four men were not engaged in the affair.

Diary No. 84, *dated the* 29*th July* 1893.—The accused persons Mukhta Singh and Mohan Singh, under promise given by Mr. Carnac that if they told the truth and gave a full account of the occurrence before the Magistrate they would receive a pardon, made a statement giving a full account of the dacoity and murder.

The previous day they had refused the inspector to tell anything, evidently not trusting him or believing that he was speaking the truth in saying they would be pardoned. They were then interviewed by the district superintendent, Mr. Carnac, who assured them that they would be pardoned, and then only they agreed to make a full statement. Their statement was not a confession in the legal sense, because it was made under promises and inducements. My reason for instructing these officers to hold forth such promises and inducements at that period and not delaying the tender of pardon till the trial was because I wanted to have the case thoroughly investigated on the lines disclosed by these statements, so that the statements might be tested by independent evidence, and any points not already known to the inspector inquired into. This procedure had been adopted in the case of the confession volunteered by Sagal Semba, and it had been discovered that Sagal Semba had not made a full or true confession. He had described that he had remained outside the bungalow and taken a very minor part in the dacoity, but he had betrayed himself by pointing out what had actually occurred inside the bungalow to the inspector. He had also included persons as members of the gang of dacoits who had been proven not to have been members, but who were persons whom Sagal Semba wished to revenge himself on for assisting in his capture and giving information regarding him.

It was quite possible that any of the accused who might be offered pardon would make a similarly misleading and inaccurate statement. I judged it therefore advisable to be informed of their narrative before the case came on for trial. I was prepared for a certain degree of reticence in the statements of an approver, and a strong tendency to minimise the individual share in the proceedings. The prisoners were ignorant semi-savages. They looked upon revenge as a natural consequence of ill-treatment. (Even after the trial they could not conceal altogether their gratification at the murder. See Appendix—Further examination of Mukhta Singh).

On 29th, 30th, and 31st July, the statements of the approvers were tested. They were taken to the bungalow, and in the presence of a number of witnesses they pointed out the different spots where each portion of the night's proceedings took place. The

description they gave and the places they showed exactly agreed with the state of the bungalow as it was seen by the Doctor Babu and garden Babu (who were present at this examination) on the morning of the murder. They showed where they all assembled behind a small *tila* well screened from observation, at a distance of 478 feet from the entrance to the bungalow compound. They showed the place where they shared the money under a big tree opposite the hut where Chowba Singh Daffadar and two others of the accused used to live.

On receipt of intimation from Mr. Carnac that two of the prisoners would become Queen's evidence, I sent out Mr. Lees to ascertain what statement they had actually to make, for the reasons I have just mentioned, to follow up the statements and test their truth. Mr. Lees took a memorandum of their statements in the form adopted for examining witnesses. This was entirely for my information, so that I might decide what course was to be adopted, whether to have the case sent up then or to go further on with the inquiry. On a consideration of this report, I considered a Court would be justified in convicting the persons named as murderers and dacoits, and I ordered the prisoners to be sent up at once in A. Form.

Except Chabongbom Shajow, a notorious bad character, without any visible means of livelihood, and living, by his own statement, on money given by his sister, and Chowba Singh, the contractor for the work in the garden, who were both residents of this district, all the other accused were residents of Manipur, who had come down to work as day labourers in the district for the cold weather. Five men not arrested were named by the approvers. Four of these men are still untraced.

Diary No. 92, *dated the 7th August* 1893.—The men sent in search of the gun returned. They had received information at Chengjur Punji that one and a half months previously two Manipuris were in possession of a gun.

There is no doubt the gun has been converted—altered beyond identification.

IV. Proceedings in my Court.

I commenced the proceedings by putting the statement made by Sagal Semba Shajow before Mr. Lees on the record. Then I put certain questions to Sagal Semba Shajow about this statement. Did he make any statement? Was the following statement (translated and read to him) the statement he made? Were the words as recorded correct and true? He had mentioned 10 or 12 names. Were any of the prisoners (who bore similar names and whom he saw now for the first time as co-prisoners with himself) the persons he meant (not to elicit names of any others)? His answers were carefully recorded by me and also recorded by the only Manipuri-writing person obtainable at the time as carefully as his stupidity and ignorance of such work would permit. I have already described the contents of this Manipuri record, which was apparently mistaken for a Manipuri record of the statement made before Mr. Lees. I submit I was entitled to ask these questions under section 342, Criminal Procedure Code. The statement to Mr. Lees was evidence against him, and for the purpose of enabling an accused to explain any circumstances appearing in the evidence against him, the Court may at any stage of the inquiry, without previously warning the accused, put such questions to him as the Court considers necessary.

Supposing the fact of being in the police custody had in any degree influenced Sagal Semba to make the statement he did before Mr. Lees, such circumstances no longer existed in my Court when he was being examined. He had been sent up as a prisoner and excluded from pardon, yet he persisted in declaring that his confession was true; that he unwillingly, and only in a very minor degree, took part in the occurrence; but still that he was an accomplice in the dacoity. From his statement before me, if that before Mr. Lees was insufficient, he might have been convicted of dacoity.

The next proceeding in Court has not been correctly represented. The pleader for the defence said he had not consulted with his clients. I said he might do so. He said he wanted a private consultation. I said he might have a consultation in the presence and hearing of the Court sub-inspector or the gaoler in the usual manner. He said that would not serve his purpose; he wanted a consultation out of the hearing of anyone. I said that he would, as a privilege, have this special interview before the prisoners were called upon to make any defence. Then the conversation ceased. I endorsed on the petition, "No delay necessary." Mr. Carnac was present in Court at the time, and distinctly remembers these proceedings. The pleaders made no further application to speak to their clients during the rest of the inquiry.

The hours when the Court was sitting were between 12.30 a.m. to 5 p.m. daily. The pleaders made no attempt within my knowledge, to see the prisoners in the gaol or in the court room lock-up where they could have interviewed them (before or after court) in the ordinary manner in the presence and hearing of the officers in whose custody the prisoners were. On the 7th they put in a second petition, saying they were not getting a full opportunity of consulting together.

This referred again to a private interview. I wrote on that petition in continuation of my previous verbal promise—"The accused have not been called upon to make any "defence yet." "They will have an opportunity (for this private consultation) to-morrow" My relaxation of the rules regarding the custody of prisoners, so far as concerns interviews with prisoners in favour of these accused, has been grossly misrepresented as a denial of the ordinary right of prisoners to consult with their friends and legal advisers. I have never on any occasion denied this right of any prisoner.

I examined the witnesses on the 3rd to 8th August. When I had examined Mukhta Singh, approver, on the 3rd, it was too late to commence the examination of Mohan Singh, approver. For this reason the offer of pardon, though actually read out on the 3rd, was not formally accepted by him till the 4th. This did not really matter, and I was under an agreement to pardon both of the approvers as formerly explained, as a preliminary condition to obtaining the evidence of any one of them.

On the 5th August I examined Tamra Singh. In examining each witness I had before me the record of the statements each had made before the police. I perceived this witness was making statements before me entirely inconsistent with, and contradictory to, the statements made before the police. In other words, I had strong reasons to believe that he had committed perjury either before me or before the inspector. He could be tried and punished under section 193, Indian Penal Code, on the alternative charge. I had to deal with him, not as a witness in a case, but as a criminal. It was not advisable at that time to order him to be prosecuted and sent in custody to a Magistrate for trial. The ordinary course is to refrain from passing such an order till after the proceedings against the present accused were closed. I took the ordinary precaution for securing his attendance when necessary for the purpose of passing such an order, by calling on him to give Rs. 200 bail to appear when called on.

I believe that this man, who knew, or had reason to think, that he would be prosecuted for perjury, who was an immigrant labourer into the district with no property to speak of, would have disappeared into the Manipur jungle, where there was very slight chance of being traced, had I not called upon him to give security. It shows how little he was trusted by his friends and countrymen that they would not give bail for him till the Sessions trial when he was required for the purposes of the defence. I examined the inspector on 8th August, which closed the case for the prosecution, with the exception of the dying deposition of Sadi. This I found had been sent to Shillong. I informed the parties that it was being sent for, and I then drew up a charge, and recorded shortly my reasons for commitment as required by law.

Knowing, as I did, every step in the investigation, I believed the crime had been committed by these prisoners and five others not then captured. One was captured afterwards in Manipur and sent down; four of them are still untraced absconders.

I have no explanation to offer with regard to my refusal to allow cross-examination in the preliminary inquiry before me beyond the fact that I have always believed, since the Code of 1882 came into force, that the words "take all such evidence as may "be produced in support of the prosecution," and the omission of the words with regard to cross-examination, which appeared in section 191 of the Code of 1872, mean that the inquiring Magistrate has power to stay cross-examination. Mr. Phillips, I find, took the same view in his Manual of Indian Criminal Law, second edition, 1887. He says, "Magistrates should note that they are not bound to permit cross-examination "in inquiries preliminary to commitment. The Legislature has intentionally omitted to "re-enact the second paragraph of section 191 of the former Code, &c." I only mention this as showing that a senior Magistrate, who has paid great attention to comparative jurisprudence, had formed an opinion similar to my own as to the effect of the omission of the clause which ordered cross-examination as part of the preliminary inquiry. I should probably not have refused the pleader's request to be allowed to cross-examine in this case had the Sessions not been close at hand, and any further delay in commitment would have meant an adjournment of the case till the Sessions in January instead of having it disposed of in September. It was desirable that a case of this nature, already long pending, should be disposed of as speedily as possible.

V. Proceedings in the Court of Sessions.

I have to refer to several points in the Court of Sessions and statements of evidence therein referred to in the judgment of the High Court.

(1.) *The Purpose of the Attack.*—There is every reason to believe that revenge formed the principal motive in the minds of the ringleaders; that the men went there with every expectation of losing some of their numbers in attacking a European, physically very powerful and known to possess fire-arms, not in order to steal a sum of money, but to murder Mr. Cockburn. With my experience of five years of the people of this district, I cannot imagine it possible that a body of some Bengali Musalmans, with a Cabuli and some Cacharis (a remarkable association of classes who do not ordinarily associate), or even a body of Manipuris, formed the resolution that it was necessary to murder the three people to carry off the money. They could have waylaid the money a few days previously, and carried it off from the garden coolies in the Lydiacherra jungle, through which the garden road passes. This form of dacoity is well known in this district. The garden remittance was carried through the jungle from Lakhipur to Baladhan every month with no guard to protect it.

(2.) *Sadi's Statement.*—Before the Sessions Court the bearer deposed that Sadi said to him, "Manipuris or Cacharis had done it." "The men who did it used some such languages." This statement of Sadi to the bearer was on the 12th or 13th. Then it must be noted that though Mr. Howell reached Baladhan on the evening of the 12th, he was not able to get any statement from Sadi till the 14th. The Doctor Babu and Doctor Dundee deposed that she was for these three days, *i.e.*, 12th, 13th, and till the evening of 14th (when Mr. Howell thought that she was sufficiently rational to make a statement) in a state of semi-consciousness and more or less delirious. It was after passing through these stages and after giving birth to a dead child, and when she was in a state which the Doctor Babu in his evidence deposes as (*pagal kariya amar bodh pailana*) "not delirious," that she made the statement which, in my opinion, was the creation of a diseased mind acted on by the conversation of her friends who were tending her.

She says before Mr. Howell:—

"(1.) They were Musalmans who attacked the bungalow—Bengalis and a Cabuli.

"(2.) I came out of the bed-room, and was standing quite close to the Sahib when he was cut down.

"(3.) Some Musalmans, not belonging to the garden, cut him down.

"(4.) After that I ran out to the front verandah where I saw some people.

"(5.) I then turned and ran down the *tila.*

"(6.) The men I saw in the verandah pursued and cut me.

"(7.) I saw 12 or 13 men.

"(8.) The Cabuli came inside the house.

"(9.) The Sahib was cut down at once.

"(10.) Several men then came into the bed-room, and said they would cut me if I did not hand over the keys at once. [Contradicts (2) above.]

"(11.) I then managed to get out of the room.

"(12.) There was a light burning in the bed-room.

"(13.) There were Cacharis among them too. [Contradicts (1) above. Cacharis are not Musalmans. It was impossible for her to distinguish between Cacharis and Manipuris.]

"(14.) I could identify them on seeing them.

"(15.) I don't know the names of any, or whether they worked here or not.

"(16.) The Cabuli was fair, with beards and moustaches, and not old. (She seems to be referring to the Gurkhali.)

"(17.) He had on a black coat and baggy black trousers (a most extraordinary costume for a Cabuli).

"(18.) Four men entered the bed-room.

"(19.) It was a Bengali and a Cabuli who asked for the keys.

"(20.) There were no Manipuris, Kukis, or Nagas among them that I saw, nor any garden coolies. [We know that few people in this district, more especially the class to which the woman belonged, could distinguish the hill Manipuri (such as the prisoners) from the Cachari. This assertion eliminates Nagas, Kukis, and the plains Manipuris, perhaps, from the occurrence, and leaves Bengalis and Cabuli and Manipuris or Cacharis as the possible assailants.]

" (21.) The tea-house engine was working when the attack was made. The time was about 11 o'clock.

" (22.) The Cabuli came out to the front verandah with a wall-lamp in his hand.

" (23.) I have never seen any of these men before, not even the Cabuli. (They must have been men well acquainted with the bungalow, and therefore the woman shows that she had no proper opportunity of seeing them sufficient to identify them either by name or class.)

" (24.) They all had coats and *dhutis* of sorts, black and white.

" (25.) The Cabuli cut me down with a *dao*. (The Cabuli turns up at every incident, the lasting impression on her mind was of being attacked by someone who appeared to be a Cabuli.)

" (26.) I did not give the keys to anybody.

" (27.) The four men lifted up the curtain on the near side. I got out in the side opposite the door. (Then she must have passed them to get out of the door.)

" (28.) The Cabuli dropped the light in the verandah. (No dropped lamp found.)

" (29.) The chaukidar was cut first. He made no noise.

" (30.) When the Sahib was cut first, he cried out "*Pagli*,* call the Doctor Babu."

*Pagli=idiot.

" (31.) The Sahib went out, hearing the dog bark (the dog was inside the bed-room).

" (32.) He came out calling the chaukidar, Chetri, but got no reply.

" (33.) I did not see him cut down. [Contradicts (2).]

" (34.) When he was cut, he turned to come back."

If we compare this statement with that made to the bearer as being her first impression of the occurrence, it is impossible, had her statement, as here recorded, been true, she would have said to the bearer they were Manipuris or Cacharis, as they used some such language, which exactly describes the impression that seeing and hearing persons who were one or other of these races would make on her.

Objection of the Government Pleaders to allow the Statement of Sadi to be admitted.—I regret very much that the pleaders for the prosecution should have adopted this course. It was done against my instructions and without my knowledge. It is all the more to be regretted, since the prosecution pleaders refrained from discussing the statement, and undue weight has been attached to it, which could be explained away. The woman could not first remember the assailants were "Manipuris or Cacharis," and afterwards remember they were Bengali Musalmans, her own countrymen.

The Evidence as to the manner in which the Chaukidar was killed.—The High Court's judgment says that there was only one wound on the chaukidar's head. The doctor (Dr. Dundee) says that he saw only one wound on the head, which might have been the result of two blows (but not probably so), and that he made no further examination of the body, seeing the man was quite dead. I did not allow Dr. Dundee any fees for this examination, as it was not such an examination as would give any proper idea of the state of the deceased. The Doctor Babu is stated by the Sessions Judge in his note to have been nervous.

He says:—" I saw something like two wounds on the chaukidar's head or back " of the neck. I may have said to the committing Magistrate that he had two on " the back of the neck and one on the head." (This he did depose to me.) The *post-mortem* report shows the deceased is said to have died from the effects of wounds on the neck and right cheek caused by *dao*. This describes the appearance as seen by the sub-inspector.

The approvers say he was struck by two men, so their evidence on this point does not disagree with the other evidence.

The money in the safe would be in bags placed in boxes in the usual manner. The boxes were thrown down, and the bags and money carried off. I do not understand why the apparent discrepancy between boxes and bags was not cleared up at the Sessions.

These are the only two points where discrepancies between the approvers' statement and other evidence are pointed out in the judgment.

I may point out that the defence's cross-examination failed to shake the evidence of the approvers; that this examination was very prolonged, and conducted with great skill.

I have already mentioned my reasons for thinking that these approvers took advantage of my offer of pardon for the same reasons as would induce any accused to accept tender of pardon.

I mention all the above reasons as inducing me still to hold that the approvers spoke the truth on material points, with the obvious tendency throughout to show a very minor

degree of participation in the occurrences, which would not in itself render their evidence entirely untrustworthy.

There is one other point in connexion with the proceedings of the prosecution in the Sessions trial which I must notice. The pleader informed the Court that he could prove facts which tend to show that the witness Shajow Singh has probably been got at apart from the difference in his evidence. With the Court's permission, he cross-examined the witness to show these facts to which he referred. He elicited from the witness that he went to the house of a prisoner's brother-in-law with one of the witnesses for the defence; that this house was the temporary residence of 10 or 12 witnesses for the defence; and that he had a conversation with the man who was conducting the interests of the prisoner Chabongbom Shajow. I think that conduct of this kind certainly tends to show that the witness had been gained over, and with his contradictory statements in the evidence, would justify the prosecuting pleader declaring the witness hostile.

This was not the only witness won over.

Khela Singh (witness) says that he assisted one Golap Singh to collect Rs. 300 quietly one night from the village, because Khedon Singh said that otherwise their women would be ill-treated; and this money was given to Khedon Singh. This man says that he found the two prisoners who were got in the jungle, and arrested them without resistance. He did not explain how these men could have had any honest motive or purpose in jungle which belonged to the Lydiacherra tea estate, and which outsiders were not allowed to cut.

Khamdol Singh, another witness, says that his evidence before me was read over to him in English by a Babu, and by Khedon's advice he said "*m—m—as.*" These perjured witnesses show the corrupt nature of the class of persons with whom this inquiry had to deal, the low class Manipuris, and explains why the corroborative evidence collected by the inspector was not available at the trial.

J. L. Herald,
Deputy Commissioner of Cachar.

Appendix I.

Information on which Accused were arrested.

(1.) Chowba Singh, *daffadar*, on the statement of Sagal Semba and on the corroborative evidence of Tilok, who stated that he saw Sagal Semba and two others consulting him behind the bungalow eight or nine hours before the occurrence (*vide* inspector's diary of 4th July 1893).

(2.) Ningthowba Singh, (3.) Modon Singh, on account of their having been found in the jungle under suspicious circumstances (*vide* diary of 14th May 1893).

(4.) Chabongbom Shajow was arrested on account of his having made various compromising statements as a witness, and the evidence that Shajow Singh and he both disappeared from the gaming room on the night of the occurrence, and the evidence that, though he was a man of no means previous to the occurrence, and a notorious bad character, he had been largely lending money and on mortgage of lands and buying a buffalo for Rs. 100 to cultivate.

(5.) Sarba Singh was arrested on account of his being the son-in-law of Ningthowba, and on account of his having been visited by the latter at Lakhipur on the morning after the occurrence, as well as on account of his having left Lakhipur for Manipur on the same morning (*vide* inspector's letter attached to his diary dated the 13th May 1893).

(6.) *Sagal Semba Shajow.*—The suspicion of inspector fell upon him from the beginning of his inquiry from the statement of Tilak, which was strengthened by the statement of Khamdol and Chabongbom Shajow and other circumstances.

(7.) Phelem Amu, (8) Mukta Singh, (9) Mohan Singh were arrested on the confession of Sagal Semba (*vide* diary dated the 6th July 1893).

Appendix II.

Mukhta Singh, Approver, examined by Mr. Carnac after the Case was committed.

Why did you not loot the *hundi* on its way from Lakhipur to the garden?—We did not want the money so much; we wanted to be revenged on the Sahib.

Why did you want to be revenged on the Sahib?—He troubled us much; he made his coolies break down work we had done, and made us do it over again two or three times, and said that he would not pay us until we did it. Most of us left Manipur because we had no food, and we could not get food for our work here. Therefore we are all very angry with the Sahib. Some of us said we would like to bury our teeth in his throat.

Who among you was most angry with the Sahib?—Sagal Semba Shajow; he said many things.

Had there been any talk about killing the Sahib previous to the Sunday?—There had been talk, but it was all settled on the Sunday.

Did you know that the Sahib had guns and dogs?—We knew that; we were prepared to die. Why should we fear dogs?

If you had aroused the coolies in the lines, what then?—We had come to fight; those whose fate it was to die would have died.

Why did you come to the back verandah?—We knew that the Sahib would come out into the back verandah if anything happened outside. Only in the daytime would he go into the front verandah.

Did no one remain in the front verandah?—Yes, Gurkhali, Madan, Hijapa, Oirekpa, Chowba, and Oinam Pamhei.

What were they there for?—The Sahib might run out into the front verandah; they were to do their duty.

Why did you kill the chaukidar?—When we attack a fort we first kill the sentry, then we enter inside.

How was the chaukidar killed?—Nasipa Ningthowba struck him with a *dao*, but the blow did not fall fair, and he rolled right over against the wall with a loud groan. Then Mima Nithokhamba gave him another cut; then the chaukidar's legs commenced kicking (in death agony).

What happened then?—The Sahib came almost immediately, opened the half-door, and put one foot out and looked. He may have seen the chaukidar's legs kicking, or he may have seen us. I don't know which, but he turned to go back; then five men rushed on the Sahib with *daos*, and he fell. He uttered a cry as he fell, but I don't know what he said. Those five men were—(1) Sagal Semba Shajow, (2) Chabongbom Shajow, (3) Chowba Daffadar, (4) Hawai Mathal, and (5) Amu Singh. The first three were standing on either side of the door, which the Sahib opened; the other two rushed forward from the top of the verandah steps. I can't say who struck the Sahib first. It is not possible at such a moment.

Was there a light in the verandah?—There was a lantern, and we could see.

What happened after the Sahib fell?—A woman came running out from the bedroom and got out into the front verandah by opening the door. Then Gurkhali, Madan, Hijapa, and Oirepa Chowba ran after. Then Oinam Pamhei opened the other half of the door she got out by, so that all might come and go freely.

How could you see that?—There was a lamp on the table in the hall *kamra* (front room), and everything could be seen. I could see right through the house.

What else did you see?—Chowba Daffadar and others searched for the key on the Sahib's body; they felt about his body for it. Hiranno Singh and others ran into the bedroom and searched about the bed. Then Chowba Singh said, "I have got the key." Then they went and opened the safe.

Why did you kill the woman?—Because she would have informed against us.

Suppose the Sahib had not come into the verandah, how would you have acted?—There were many doors and windows. We would have broken in somewhere.

Then some of you would have got shot?—I have already said we were many, and two or three of us got killed, then no matter; but we would have killed the Sahib.

Why did Chabongbom Shajow join you? He did no work in the garden, and had a grievance against the Sahib?—Chabongbom Shajow is a gambler, and always wants money. Besides, he is a great friend of Sagal Semba Shajow, and had heard all about the Sahib.

What did you do on the days following dacoity? What became of Sagal Semba Shajow?—So many Sahibs came that we all went about in different directions, and

no one looked after another. Therefore I cannot say what became of Sagal Semba Shajow.

The above was recorded by me this forenoon, the questions and answers being translated by Khedon Singh of Lakhipur and the Gossain of Jaipur.

J. T. Rivett-Carnac,
Silchar, August 9th, 1893. District Superintendent of Police, Cachar.

Appendix III.

Detention of Prisoners.

(1.) *Ningthoba Nachipom*, (2) *Modon Hijapa*.—These two men were produced before the inspector on the 12th May from Lydiacherra jungle. They disappeared just after the occurrence (*vide* inspector's diary No. 5, dated the 12th May). They were arrested by inspector on the 14th May at 4 p.m., and sent to the Silchar gaol on the 15th May.

(3.) *Chabongbom Shajow*.—Was arrested on the 20th May at 6 p.m. By his own statement (*vide* diary No. 13, dated the 20th May) he was suspected to be an accomplice. Under Magistrate's orders, dated 22nd May 1893, custody under police was allowed for seven days.

Under Magistrate's order, dated the 26th May, five days.
Ditto ditto 31st May, seven days.
Ditto ditto 8th June, seven days.

Pending the arrival of Gurkhali prisoners from Manipur and for completion of investigation of the case, the detention of prisoner under police custody was allowed; and as there was delay for sending Gurkhali prisoners from Manipur, prisoner Chabongbom Shajow was sent to Silchar gaol on the 14th June 1893.

From 20th to 23rd May he was under police custody at Jaipur and Kamranga villages, and from 24th May to 13th June he was at Lakhipur in police station, and after the Gurkhali prisoner Sarba Singh's arrival from Manipur he was again sent to Lakhipur from Silchar gaol on 7th July; and he was from 7th to 10th July in Lakhipur police station, and was sent back to Silchar gaol on the 11th July. He was kept at Lakhipur police station apart from other prisoners, and he was from 11th July in gaol till the trial began.

(4.) *Sagal Semba Shajow*.—Was arrested at Jafirband in Hailakandi on the 28th June 1893, and arrived at Silchar on the 30th June, and on that day 10 days' police custody was allowed by Deputy Commissioner for identification, and from Silchar arrived at Lakhipur on the 2nd July at 11 a.m., and made his confession on that day in the afternoon (*vide* diary No. 57, dated the 2nd July), and confession was recorded by Magistrate on the 3rd July; and for the purpose of completion of investigation of the case, the fact of his confession being kept secret, further detention in police custody was allowed by Magistrate as follows:—

Under order of Magistrate, dated the 13th July, 10 days, from 11th.
Ditto ditto 24th July, 10 days.
Ditto ditto 30th July, 5 days.

From 2nd July to 11th July at Lakhipur in police station.
From 12th to 19th July at Barthal.
From 20th to 31st July at Baladhan.
1st August, at Lakhipur in police station.
2nd August, Lakhipur to Silchar by boat, and 3rd August produced before Deputy Commissioner. He was kept apart from other prisoners, but in same house.

(5.) *Namairekpom Chowba, Daffadar*.—Was arrested on the 4th July at 8 p.m., and sent to Silchar gaol on the 5th July 1893.

(6.) *Phelem Amu*, (7) *Nowrem Mukhta Singh, Approver*, (8) *Howaibom Mohan Singh, Approver*.—Were arrested on the 6th July at 8 p.m. Detention under police custody for completion of investigation of the case was allowed by Magistrate on the application of police as follows:—

Under order of Magistrate, dated the 8th July, 10 days.
Ditto ditto 17th July, 10 days.
Ditto ditto 29th July, 10 days.

From 6th to 11th July they were in Lakhipur police station.

Phelem Amu and Howaibom Mohan from 12th to 19th July were at Barthal, and on the 20th July Phelem Amu was sent to Lakhipur police station, where he was up to 1st August, and on the 2nd August he was sent to Silchar gaol.

Howaibom Mohan Singh was at Baladhan from 20th July to 31st July 1893, and was kept apart from other prisoners.

Nowrem Mukhta was at Lakhipur in police station from 12th to 26th July (from 6th to 26th July). On the 27th July he was taken to Baladhan from Lakipur, where he was up to 31st July. While at Baladhan he was kept apart from Sagal Semba Shajow and Mohan Howaibom till he disclosed everything.

On the 1st August Nowrem Mukhta and Howaibom Mohan were at Lakhipur in police station, and on the 2nd August by boat they were taken from Lakhipur to Silchar, and on the 3rd August they were produced before the Deputy Commissioner.

(9.) *Sarba Singh, alias Sarbajit, alias Chapra Singh Gurkhali.*—Was arrested at Manipur on the 17th June 1893; arrived at Lakhipur on the 4th July (with one Dharma Singh and Dharmabir Gurkhali; the former Dharma was arrested at Manipur on the 17th May 1893 on suspicion as an accomplice), and sent to Silchar gaol on the 11th July. Order under police custody for seven days was obtained from Magistrate on the 6th July 1893. This man was in custody in Lakhipur police station.

JUDGMENT.

Cachar.

Reference No. 43, Appeal No. 868 of 1893 and Appeal No. 880 of 1893.

Mr. Woodroffe, Mr. P. L. Roy, Babu Boidonath Datta, Mr. Syud Shums-ul-Huda, Babus Sarat Chandra Ray Chaudhuri, Atul Charan Bose, and Joy Govind Shome - - - *For Prisoners.*

Mr. Hill - - - - - - - - *For the Crown.*

Heard on the 23rd, 24th, 27th, 28th, 29th, and 30th November 1893.

Judgment delivered on the 11th December 1893.

Sagal Semba Sajow and others - - - - - *Prisoners.*

Six Manipuris and one Gurkha have been convicted by the Officiating Sessions Judge of Cachar under section 396, Indian Penal Code, of having jointly committed dacoity, in which three persons were murdered. The Assessors were for the acquittal of the prisoners, disbelieving the evidence of the approvers, Mukhta Singh and Mohan Singh.

On the night of Tuesday, 11th April last, the house of Mr. Cockburn, a tea-planter of Baladhan, was attacked by a body of men, who first of all killed the chaukidar, who was sleeping in the verandah, then killed Cockburn, and afterwards pursued the coolie woman with whom he was cohabiting, and mortally wounded her in an adjoining jungle, so as to cause her death a few days afterwards, and finally they carried off a large sum of money and various articles from the house. About these facts there can be no reasonable doubt. On the 13th April the depositions of certain witnesses produced before him by the police were recorded by Mr. Howell, a Magistrate, at the place of investigation, and on the following day he recorded the dying declaration of the woman Sadi, who died soon afterwards. On the 8th May the police inquiry was taken up by Joy Chandra Bhadra, inspector of police of Sylhet, who was especially deputed for the purpose. The proceedings commenced before the Magistrate at Silchar on the 3rd August, and the prisoners were committed for trial by the Sessions Court on the 7th idem.

Four of the prisoners, Sagal Semba Sajow, Chauba Singh, Duffadar Nasipa Ningthambo, and Madan Hajiba, as having taken a prominent part in the offence, have been sentenced to death, and the other three, Chang-bang-bang Sajow, Amo Felim, and Sarba Singh, have been sentenced to transportation for life. The case is before us on the appeal of all these persons, and also on a reference made by the Sessions Judge for confirmation of the sentence of death. The offence is one of the most atrocious character, the attack by a body of men having taken place about midnight for the purpose of robbing a European tea-planter of money, which had recently come into his possession, and all those in the house—the tea-planter, his native woman, and his chaukidar—were killed by sharp, cutting instruments, probably *daos*, in that attack

The hearing before us has occupied several days, and we have the satisfaction of feeling that everything that could be said in the case has been said before us by Mr. Woodroffe, who appeared for the appellants, and Mr. Hill for the Government in support of the conviction.

The case for the prosecution depends entirely on the evidence of two approvers, Mukhta and Mohan, and it becomes our duty to determine how far they can be believed and how far their evidence is corroborated. It is much to be regretted that the difficulties in this case have been increased by serious irregularities in the proceedings in every stage of it—before the police; before two Magistrates, who at various times interposed during the police investigation; before the committing Magistrate; and at the trial in the Sessions Court. Madhab Baori, the bearer of the tea-planter, was the first to give the alarm. He went early in the morning of the 12th April, as usual, to attend to his master, and found the body of his master lying at the entrance of the house from the western verandah. A milkman arrived at about this time, who has not been examined. The bearer at once went towards the coolie lines, and met Bipin Bihari Baori, the garden clerk, and Chandra Kumar Shome, the garden doctor, who were going towards Cockburn's bungalow, because it had been arranged that the coolies were to be paid and Cockburn had not appeared. They went with the bearer to the bungalow, saw Cockburn's dead body as already described, then found the chaukidar's dead body covered by a blanket in a corner of the verandah, and, lastly, found the woman Sadi mortally wounded in an adjoining piece of jungle. She was removed to the cook-house and attended to. On information given, Dr. Dundee and Mr. Murray, a tea-planter, arrived. The safe in the bungalow was found to have been broken open, and its contents, a large sum of money, gone, and other articles were missing. Blood was also seen on one side of the mosquito curtain of the bed on which Cockburn had been sleeping. The local police arrived soon after.

It is not quite clear, but it would seem that in the first instance it was suspected that some Cacharis had committed the offence, and that it was not until long after, probably not until the Sylhet inspector had taken up the case, that Manipuris were proceeded against. The woman Sadi, in her dying declaration made to Mr. Howell, Assistant Commissioner and Magistrate, on the 14th April, stated that "they were Musalmans who "attacked the bungalow and a Cabuli. Some of the Musalmans not belonging to the "Bungalow cut him (that is, the Sahib) down. I saw 12 or 13 men; there were "Cacharis among them too. I could identify them on seeing them. I do not know the "names of any." (She then described the clothes worn by the Cabuli.) "There were no "Manipuris, Kukis, or Nagas among them that I saw." We may here state in passing that in the Sessions Court objection on behalf of the prosecution was allowed to the reception of this statement as evidence, and that, although an application was immediately made on behalf of the defence to summon the Magistrate who had recorded it, so as to make it evidence, the Sessions Judge at first abstained from passing orders on this application, and eventually he refused it. The Sessions Judge, however, has himself considered and discussed that statement without laying it before the Assessors who with him formed the Sessions Court, and he has dismissed it as unreliable. As it is undesirable to interrupt the narrative of the evidence, it is sufficient here to say that this was a material piece of evidence to which the defence was entitled, and which it was the duty of the prosecutor in the Sessions Court properly to place before the Court at the trial, and that it has not been properly considered by the Sessions Court. In taking objection to the admission of this statement without doing his utmost to cure any technical defect, the public prosecutor has, in our opinion, failed in his duty, and we would direct his attention to the remarks of Wilson, J., in Damunu Kaji, "Indian Law Report," 8, Calcutta, 121, in respect of his duties. Mr. Hill, who appears for the prosecution in this Court, very properly makes no objection to the statement being laid before us. We may further state that we cannot in any way concur in the reasons given by the Sessions Judge for holding that if received that statement is useless, because it is incoherent and, on the face of it, unreliable. The statements made by the bearer and others, who spoke to Sadi, do not show that she ever gave a contrary account of this matter. It is, however, material only to show how the case was started and the impression made on the mind of the woman regarding the class of persons who attacked the bungalow.

The Sylhet inspector took up the case on 8th May, but he did not send it up to the Magistrate until 3rd August. Meantime many persons, including the prisoners now before us and the two approvers, were arrested, and many of these persons remained in police custody under special orders obtained from time to time from the District Magistrate for terms exceeding in some instances as much as one month. This will be again referred to.

The inspector had stated that Sagal Semba Sajow, one of those now under trial, was arrested on 28th or 29th June. What is described as his confession was recorded on 3rd July by Mr. Lees, Assistant Commissioner and Magistrate, at Baladhan; and Mr. Lees has stated that he went to Baladhan expressly for the purpose. No reason has been given why this man was not sent on to Silchar within 24 hours of his arrest as usual and according to law, or why that statement should not have been made to a Magistrate at Silchar instead of to a Magistrate brought to Baladhan to take it while he remained in police custody. We may add that no reason is given for his being kept for another month in police custody, except that one of the applications, dated 11th July, for a special order from the Magistrate for detention for a term of 10 days is made for "the completion of investigation." In none of the orders passed by the District Magistrate is any special reason given for sanction to the detention of this man, although the law (section 167, Code of Criminal Procedure) expressly requires this to be done. In the case of others, and notably the cases of the approvers, a similar course was taken and similar irregularities are to be found, except that in the application made on 7th July by the police in respect of sanction to the detention of Mukhta Singh, one of the approvers, and others. The reason stated is that "they are men of Manipur, have no house here, "and there is every likelihood of their absconding from here." If any detention was under such circumstances necessary it should certainly not have been in police custody, but in the Magistrate's lock-up. The Magistrate, however, sanctioned a detention for 10 days without comment, and he extended that detention on similar applications which expressed no reason at all for making them. We shall refer to this matter again. We mention it now to show how little confidence can be given to the statements made by Sagal Semba Sajow and the approvers which have been obtained under such circumstances. It is also deserving of mention here that on the 5th August, that is, on the day after Mohan Singh had given his evidence on conditional pardon, it is recorded that "Sagal Semba Sajow, prisoner, says (voluntarily)—'I was told by the "inspector that if I told the truth before the Magistrate I should be released, but I have "been kept in *hajat*.'" From this we understand that he desired to intimate to the Magistrate that his statements had been made under promises of pardon which had not been kept, and that he desired to protest against the preference shown to Mukhta and Mohan. This matter is deserving of consideration, as there are complaints of pressnre and misconduct by the police, to which the unusually prolonged detentions in their custody under authority of orders of a Magistrate, very improperly and illegally passed, give weight. The record next shows that on 1st August Mukhta and Mohan Singh were examined at the police thana on solemn affirmation by Mr. Lees. The Sylhet Inspector tells us that he cannot say on what day he first examined Mukhta Singh, and he declines to refresh his memory by referring to his diaries on the point. It is a matter of much regret that the Sessions Judge should not have insisted on full information of this. The examinations taken by Mr. Lees on 1st August were as incriminatory as the statements made by them as approvers. Consequently, if any statements were taken from them they should not have been examined as witnesses, but as persons confessing their participation in an offence then under police investigation. These men, moreover, had for some time previously been in police custody, and were still under detention. Lastly, there is nothing in the records to show why these men should have been so examined on 1st August by Mr. Lees, a Magistrate not competent to deal with the case itself, when the police investigation was practically completed, for the entire case was brought before the District Magistrate at Silchar on the 3rd idem.

The District Magistrate commenced his proceedings by examining Sagal Semba Sajow and the other accused, but did not examine Mukhta Singh and Mohan Singh. The statement of Sagal Semba Sajow was really a cross-examination as to the statement recorded by Mr. Lees on 3rd July, apparently to cure any irregularities in recording that statement and to elicit the names of others which had not been mentioned. Mr. Woodroffe, for the appellants, very properly protested against the inquiry before the committing Magistrate being opened in this manner. If any of the accused desired to make a statement, the Magistrate was competent to record it, but he clearly went beyond the law in proceeding as he did. The law merely empowered the Magistrate to put such questions to any of the accused as he might consider necessary to enable such person to explain any circumstances appearing in evidence against him. We may add that it certainly did not warrant the course taken in respect of Sagal Semba Sajow. The pleader, who defended these prisoners, appears to have unsuccessfully objected to this procedure. An application was at the same time made on their behalf that they should be given an opportunity to instruct and consult their pleader. This also was

refused, and we may here state that the prisoners were committed to the Sessions Court on evidence recorded on examination-in-chief and without any cross-examination being allowed. Mr. Hill has told us that this practice is not unusual; but it is one that has never yet come under the notice of either of us. The unfairness of such a course is so obvious that we cannot understand how it conld be adopted or defended. The Magistrate then examined Mr. Murray and Dr. Dundee; and, after tendering a conditional pardon to Mukhta which was accepted, he examined that person also as a witness. On the same day the Magistrate offered a conditional pardon to Mohan Singh, but it was not accepted until the next day, when he also was examined as a witness. Bipin, the garden clerk, was also examined on the 4th August. On the 5th, 7th, and 8th, other witnesses were examined. A charge was also drawn up on the 8th, and on the 9th August the prisoners were committed to the Sessions Court for trial.

When the trial commenced the public prosecutor, as already stated, informed the Court that he did not intend to put in the dying declaration of the woman Sadi as recorded by the Assistant Magistrate, Mr. Howell. It was in the Magistrate's record, but it was contended that it had not been attached thereto until after commitment. We are surprised that such an objection could have been taken by any one representing Government as a public prosecutor. Objections were also taken to the form and character of the document. This has already been noticed.

Objection was next taken by the pleader for the defence to the commitment as invalid in law, and this was overruled by the Sessions Judge. In this respect, it is sufficient to say that however much we may regret the irregularities in the Magistrate's Court which have already been described, we are not disposed to disagree with the order of the Sessions Judge who overruled them, as the case had come on for trial.

It now becomes our duty to describe and consider the evidence on which the Sessions Judge, differing from the Assessors, have convicted all the accused,

The case for the prosecution is that the delay on the part of the tea-planter, Cockburn, in paying the prisoners' money due to them for work connected with some houses, and the recent receipt of money by Cockburn, suggested to the prisoners the idea of looting the bungalow so as to obtain what was due to them, and that from being employed on the premises, they knew that this money had recently been received by Cockburn. There is, however, an entire absence of proof that any money was due to these men. The statements of the approvers, Mukhta and Mohan, are not clear on this point.

The evidence of these approvers on which the convictions entirely depend has, as already stated, been obtained under circumstances of much irregularity tending to throw great suspicion on it. The Assessors, we observe, disbelieved that evidence, holding that the approvers had been tutored, and one Assessor has further stated that he noted that when being examined for the prosecution the approvers answered readily, but, when cross-examined, they had to think. The statements themselves are clearly not candid nor full. Neither of the approvers admits that he took any prominent part in the attack or plunder. They describe themselves as having accompanied the men who really committed the offence charged, and to have remained on guard so as to give warning of the approach of any interruption to the attack on the bungalow, and generally to have been at most spectators of what the others did. They do not even describe what they say they saw correctly, for they both state that the chaukidar was cut down by two of the prisoners, whereas his body shows only one wound on the head; and as the medical evidence describes that wound, it is impossible that two cuts should have been delivered on the same part of the head. One cut must have felled the chaukidar, so as to make it impossible that a second cut should have been delivered on the same spot, so as to give the appearance of one wound. Mukhta alone describes how Cockburn was cut down. Then they both say that the money was taken out of the safe in a bag; but the garden clerk has stated that the money was kept in the safe and inside a wooden box, and a broken wooden box was found on the premises; but neither of the approvers mentions any box. They also say that afterwards they stopped below the Haibang tree, and that they each received Rs. 10 and left. Whether the others, except Amu, received anything they cannot say, and it does not appear that there was any further distribution, though there was ample opportunity for this. So far, therefore, the statements of the approvers is very unsatisfactory. They do not fully describe what took place, and in some respects their statements are contradicted on very material points.

In the next place there is absolutely no real corroboration. There is some evidence that some of the prisoners were seen together in consultation before the offence, and also that some were seen together shortly afterwards. As to the first, we think that such evidence is of very little importance, even if it be believed. The men are all

Manipuris, and their being together may have been for a lawful and proper purpose. As to the second, we think that the evidence is altogether unreliable. It was obtained, the inspector admits, long after the commission of the offence, and it is impossible to believe that the witness (Babu Singh) should have recollected it as an extraordinary and unusual circumstance seeing twice the prisoners going along at this particular night, on which, in consequence of a festival every one was moving about and keeping late hours. Then there is some evidence that shortly after the offence one of the prisoners was possessed of money, and lent it on a bond. But there is nothing reliable to show that he was not honestly possessed of this money; that he had money before the commission of the offence now under trial is proved by one of the bonds on the record by which he, on a previous date, lent money. There is therefore not only an absence of all corroboration of the statements of the approvers, but those statements are in themselves very unsatisfactory, and in some respects opposed to facts about which there can be no doubt. The Assessors have disbelieved the evidence of the approvers, because it has the appearance of being tutored. The statements were, as already mentioned, first obtained after a detention in police custody for nearly one month, if not longer. They were recorded after such detention, not by the committing Magistrate, but by a Magistrate of inferior rank, and while they were still in police custody. They were recorded as made by these men as witnesses under solemn affirmation, and consequently without a certificate such as would have been made by the Magistrate if they had been properly recorded when the statements were voluntarily made. The Sessions Judge, however, accepts the evidence of the approvers as reliable, because the story told is "a long and detailed one," because it would be difficult to tutor these men who knew no Bengali, because they were kept apart, and because he does not consider that the inspector was capable of such misconduct. The Sessions Judge, however, has overlooked the length of time that these men were in police custody before they made any statement to a Magistrate, or the details of those statements on points in which they might have been corroborated, and were contradicted, apart from the long detention in police custody. We have no hesitation in agreeing with the Assessors that the evidence of the approvers is not reliable. That long detention seems to us unmistakably to show that those statements were obtained under pressure by the police,

In regard to Sagal Semba Sajow, we think that he cannot properly be convicted on his own statements. His first statement to Mr. Lees, which was made in Manipuri, was obtained through an interpreter, who translated it into Bengali, and thence it was re-translated and recorded by the Magistrate in English. It was also recorded in Manipuri. (That record, however, is very different from the English record.) The Manipuri document must be regarded as the proper record and the only evidence in this case, and on that he cannot be convicted. It is not improbable that he may have made the statement as recorded by Mr. Lees in English. But even on that statement he cannot properly be convicted. There are, however, serious objections to accepting that statement apart from the objection to its being inadmissible as contradicted by the Manipuri document. Moreover, the manner in which that statement was obtained after several days of police custody, and at the police station, would raise serious doubts in our minds whether it was really voluntarily made. The statements, obtained by the Magistrate on 3rd August by what cannot be regarded except as a cross-examination of the prisoner, so as to substantiate and supplement the statement recorded by Mr. Lees in English, are also open to serious objection. In addition to what has been already said on this subject, we think that there is every reason to believe that the statements were made in consequence of inducements or promises within the terms of section 24 of the Evidence Act. For all these reasons we cannot convict Sagal Semba Sajow on his own statements. We may add that if the Manipuri statement which, in our opinion, is the proper record, had not been made, the Magistrate would not have strictly complied with the spirit and intention of section 364 of the Code of Criminal Procedure in recording that statement in English. The statement was made in Manipuri and communicated in Bengali to the Magistrate through a sworn interpreter, and again translated by the Magistrate into English and so recorded. The law requires that ordinarily such a statement should be recorded in the language of the person making it, the object being to represent the very words and expressions used as to insure accuracy and prevent misrepresentation or misconstruction of what was said. If such a record is not practicable, the law directs that the statements shall be recorded in the language of the Court or in English. If, however, as in this case, a second translation be made, and the statement be recorded as so understood, the accuracy which the law contemplates is made more remote. This, we may observe, was done in the present case without any reason, since there must have been ample means ready at hand to render into Bengali the statement as recorded by the interpreter from

the prisoner's words in Manipuri. We must not be understood to hold in this case that if the Manipuri document had not existed, we should have held the English record to be inadmissible as evidence. We would merely caution the Magistrate against the repetition of such procedure as tending unnecessarily to affect the weight which might be attached to the accuracy of statement so recorded.

Reference has already been made to the circumstances under which the statement of Sagal Semba Sajow was recorded by Mr. Lees on 3rd July. He had at that time been in police custody since 28th or 29th June. We can find no reason on the record why he was so detained by the police beyond the term allowed by section 167 of the Code of Criminal Procedure. Mr. Lees has stated that he went to the place of investigation for the express purpose of recording that statement, so that it must have been known that the prisoner was inclined to make some statement. If such intimation could be made to the Magistrate so as to bring him to the spot, there was ample time to send him on to the Magistrate. This is the course usually taken, and it should in the present instance have been specially observed, seeing that the man had already been for several days in police custody. The statement was recorded at the police station, but we do not find that beyond this and the prolonged and illegal detention in police custody, and the conclusions necessarily arising from these circumstances and the objectionable course taken in sending for a Magistrate, instead of sending the prisoner to a Magistrate, there was any reason to suppose that the statement when made, whatever it was, was not properly made. Still, in drawing attention to all these points, we must strongly condemn the proceedings taken. Others were similarly detained in police custody for very long terms, but under authority of various orders of the District Magistrate improperly given and without any regard to the law which requires that before detention in police custody is sanctioned special reasons should be recorded by the Magistrate. Not only were no special reasons recorded, but, so far as the record shows, none could have been assigned. We observe, too, that in one instance the police asked for permission for a further detention of some men for eight days, and the Magistrate sanctioned a detention of ten days. It is, we trust, sufficient to mention these facts, for no doubt they will receive proper notice from the Local Government.

The refusal of the District Magistrate to allow the prisoners, when brought before him, to communicate with their pleader, so as to properly instruct him as to their defence, was also most arbitrary and improper, and his refusal to allow any cross-examination during the judicial inquiry in his Court before commitment is open to the same condemnation.

Mr. Hill, for the prosecution, without attempting to support the refusal to cross-examine, has endeavoured to show that the Magistrate may have been misled by the terms of the Code of 1882 when contrasted with those of the Codes of 1861 and 1872. Mr. Hill pointed out that, although the Evidence Act, 1872, provides for cross-examination after an examination-in-chief, the Code of 1872, passed simultaneously, expressly allowed cross-examination by the accused during an inquiry previous to commitment, but that the Code of 1882 omitted this, and that thus the Legislature has given some reasons for believing that it was intended to deprive an accused of such a right before commitment. Mr. Hill has also drawn our attention to the terms of section 210 of the Code of 1882, which directs a Magistrate to frame a charge, if, upon taking the evidence for the prosecution and such examination of the accused as may be thought necessary, he finds that there are sufficient grounds for committing the accused for trial, and that section 256 of the Code of 1882 gives an accused in a warrant case the right to recall and cross-examine a witness for a prosecution only after a charge has been drawn. Mr. Hill therefore contends that the Magistrate may not unreasonably have understood the Legislature to have intended to restrict the right of cross-examination by an accused until after a charge has been drawn, or until it has been found that *primâ facie* an offence has been proved against the accused. We cannot, however, accept this view of the law, or agree in holding that it is in accordance with our experience of the practice of Magistrates or reasonable. If the law (section 342) allows a Magistrate to examine an accused in the course of an inquiry on trial, so as to enable him to explain any circumstances appearing in evidence before him, before a charge has been drawn, surely he has a right by cross-examination to show that those circumstances have been improperly made to appear in the evidence given. The express provision made in the Code of 1872 for a cross-examination in any inquiry and its subsequent repeal, in our opinion, are of little significance, seeing that the Evidence Act provides for a cross-examination as part of the record of evidence taken in a judicial proceeding. The fact that the Code of 1872 and the Evidence Act of the same year both simultaneously expressed that the same thing was no doubt considered by the Legislature in revising the Code as a redundancy. The

reference made by Mr. Hill to section 256 as to cross-examination after a charge has been drawn in warrant case does not really affect this point, for it does not prohibit cross-examination before a charge. As we understand the law, it permits a further cross-examination expressly directed to the case found and embodied in the charge, and would enable an accused person, if he has reserved his cross-examination, to exercise his right at that time, subject to a discretion given to the Magistrate by section 257. We are surprised to find that in this case the Magistrate should have deprived the accused of a right which is in accordance with the elementary principles of judicial procedure. It should have been allowed if only to avoid any appearance of unfairness in his proceedings. The prejudice to the accused has in this case been aggravated by the fact that the Sessions Judge has, under section 288, thought proper to treat the evidence so taken by the Magistrate without cross-examination as evidence on the trial, because some of the witnesses have, in his opinion, made contradictory or inconsistent statements to him. We do not at present refer further to this matter, because we are now pointing out irregularities only in the Magistrate's proceedings. The proceedings of the Magistrate in respect of the witness Tamra Singh also appear to us to be arbitrary and illegal; because this witness did not depose, as the police inspector said he had spoken to him he was declared to be a hostile witness, and was cross-examined by the inspector for the prosecution, and finally he was ordered to "give Rs. 200 bail to appear when called for." This witness, too, like the other witnesses examined by the Magistrate, was not tendered for cross-examination by the accused during the inquiry.

The Magistrate, too, readily accepted the statement of the police inspector on this point, and before he allowed this witness to be treated as a hostile witness, he should have had something substantial to contradict him. The Magistrate's order regarding bail for this witness to appear when called for is, in our opinion, unauthorised by law. It does not appear that the witness himself was in any way disinclined to appear when called for by the Magistrate, and therefore an ordinary recognizance should have been sufficient. We observe, too, that the consequence of this order has been that the witness has remained in confinement for more than a month and a half, that is, until the Sessions trial.

We are compelled, therefore, to come to the conclusion that the proceedings of the Magistrate have very materially prejudiced the accused.

In the Sessions trial, too, the prisoners have much reason to complain. They were suddenly deprived of the benefit of the dying declaration made by the woman Sadi and recorded by Mr. Howell; and when they asked to have the evidence of Mr. Howell taken to make that statement admissible in evidence, the Sessions Judge abstained from issuing process so as to obtain the attendance of Mr. Howell, and finally he refused to do so for reasons which are altogether untenable. He then proceeded himself to consider Sadi's dying declaration, and rejected it as unreliable, forgetting that the Assessors with him formed the Sessions Court, and that they equally with him were entitled to express any opinion on the weight to be given to any matter in the case affecting the result.

As to the witness Sajow Singh, the procedure of the Sessions Judge is also open to objection. Before the Magistrate this witness stated that two of the prisoners left his house at about 10 p.m. Before the Sessions Court he said that they remained all night. He accounted for this contradiction as due to a mistake. This contradiction was not in itself sufficient ground for treating this witness as a hostile witness. The Sessions Judge, however, allowed the prosecution to cross-examine him, because, as he has recorded, "I find on inquiry from the prosecution that they believe that they can prove facts which tend to show that the witness has *properly been got up*, apart from the difference in his evidence" (the italics are those of the Sessions Judge). The prosecution have not attempted to do this, and to act on such a ground was clearly improper.

The deposition of this witness to the Magistrate as well as those of other witnesses given before the Magistrate were under section 288 treated as evidence at the Sessions trial. We have already stated that, as those depositions were without any cross-examination by the accused, they should not have been so admitted in evidence. They were incomplete as they were without any cross-examination, inasmuch as the accused had not been allowed to cross-examine the witnesses. Section 288 permits a Sessions Judge to act in this manner if the evidence of a witness has been "duly taken." The evidence of these witnesses, in our opinion, was *not duly taken*, since the accused had not been allowed to cross-examine them. Section 288 requires that the evidence must have been duly "taken in the presence of the accused before the committing Magistrate." To require the presence of the accused merely to hear the *ex parte* statements of a witness without allowing him to show by cross-examination that the statements

are untrue or unreliable, defeats the real object of the law, for it deprives the accused of any substantial benefit from being present.

In the course of the Sessions trial serious charges of misconduct were made against Khedan Singh and one Gossain, who apparently were employed by the Inspector Bhairab Chandra Deb during the police investigation. Khedan was also employed as an interpreter to the committing Magistrates, Mr. Howell and Mr. Lees. It appears to us that these charges have not received sufficient attention. How far after this interval of time they can be substantiated (supposing that they are true) may be doubtful, but that they should be made the subject of proper inquiry is very necessary.

We much regret to find such numerous and serious irregularities in the course of the proceedings before and during this trial, all of which must have seriously prejudiced the prisoners. On the evidence, too, we think that none of the prisoners can properly be convicted. The convictions depend entirely on the weight to be given to the evidence of the approvers, and we have no hesitation in agreeing with the Assessors that the evidence is altogether unreliable.

All the prisoners are accordingly acquitted.

H. T. Prinsep.
Ameer Ali.

The 11th December 1893.

Extract from the Proceedings of the Government of India in the Home Department, (Police), under date, Simla, the 4th June 1894. No. 272/74.

Read the following papers regarding the Baladhan murder case—

Telegram from the Secretary of State, dated the 22nd January 1894.
Telegram to the Secretary of State, dated the 27th January 1894.
Letter to the Chief Commissioner of Assam, No. 46, dated the 27th January 1894.
Telegram from the Secretary of State, dated the 29th January 1894.
Telegram to the Secretary of State, dated the 31st January 1894.
Despatch from the Secretary of State, No. 5 (Judicial), dated the 24th January 1894, and enclosures.
Telegram from the Secretary of State, dated the 20th March 1894.
Telegram to the Chief Commissioner of Assam, dated the 24th March 1894.
Telegram from the Chief Commissioner of Assam, dated the 27th March 1894.
Telegram to the Secretary of State, dated the 29th March 1894.
Letter from the Chief Commissioner of Assam, No. 430 $\frac{\text{Miscellaneous}}{\text{2681.}}$ J., dated the 4th May 1894, and enclosures.

Resolution.

The facts of the case known as the Baladhan murder case, which has been the subject of comment in England as well as in this country, are thus stated in the letter from the Chief Commissioner of Assam, dated the 4th May 1894, read in the preamble:—

"On the night of the 11th, or morning of the 12th April 1893, a dacoity with murder was committed on the Baladhan tea-garden in the Cachar district. The house of one Mr. Cockburn was broken into by a number of men armed with deadly weapons, and Mr. Cockburn and his watchman were murdered, and a woman who lived in the house mortally wounded. She expired a few days afterwards. An iron safe in the house was broken open, and some Rs. 778 taken therefrom; a gun and some other articles were also stolen from the house. The local police were employed in investigating the case from the 12th April to the 6th May, and though certain Manipuris, including a Manipuri contractor (Chowba Singh) who worked on the garden and was subsequently placed on his trial, were suspected almost from the beginning of the investigation, no satisfactory result had been obtained. On the 7th May Inspector Jay Chandra Bhadra, an experienced and trustworthy officer, was specially deputed from the adjoining district of Sylhet to take up the inquiry. Meanwhile, a reward of Rs. 1,200 had been offered on the 25th April for information which would lead to the detection of the offenders; this was raised to Rs. 2,000 on the 1st May. This offer of reward was widely circulated in the villages of the locality. A pardon was also offered to any one of the minor

participants in the crime, not themselves guilty of murder, who would disclose the truth. Further inquiry made after the 7th of May went to confirm the suspicion against the Manipuri contractor and other Manipuris. On the 27th June Sagal Semba Sajow (one of the accused) who had long been suspected, and who had absconded after the murder, was arrested in hiding. On the 2nd July he made a confession to Mr. Carnac, the district superintendent of police, and Mr. Lees, Assistant Commissioner and 1st Class Magistrate, was sent out by the Deputy Commissioner to record the confession on the 3rd July. This confession the accused adhered to in the preliminary inquiry before the District Magistrate on the 3rd August; but he was not admitted to pardon, inasmuch as his statement was found by the police to be untrue in substantial particulars, and he was considered to have been one of the ringleaders in the dacoity and murders. Meanwhile the truth of his statement was tested, and he was detained in police custody for purposes of identification, and in order that the police might follow up the inquiry according to the new light thrown on the case by his statement. In consequence of the further investigation which followed, several other arrests were made, including those of the two approvers, Mukta Singh and Mohan Singh who were arrested on the 6th July. On the 29th July these persons, in the presence of Mr. Carnac, offered to give a full account of the dacoity and murders if they would receive a pardon. Their statements were tested by the police, and, at the instance of Mr. Carnac, the Deputy Commissioner deputed Mr. Lees to proceed to the spot and make a memorandum of their statements. This was done on the 1st August. The case was sent up by the police for trial on the 3rd August. The preliminary inquiry was held by the District Magistrate himself, and on the 9th August the case was committed to the Sessions Court. The sessions trial commenced on the 13th September and ended on the 29th September 1893. The Assessors gave their opinion that the accused were not guilty; but the Sessions Judge, differing from them, convicted the accused of dacoity with murder, and sentenced four of them to death and the remaining three to transportation for life. The sentences of death had to be confirmed by the Calcutta High Court in the usual course; and all the convicted persons also appealed against the sentences passed on them. The High Court (Prinsep and Amir Ali, JJ.), in their judgment dated the 11th December 1893, a copy of which is enclosed for the information of the Government of India, acquitted all the accused, and remarked on certain irregularities in the proceedings during the investigation into the case by the police, during the preliminary inquiry before the Magistrate and finally during the trial in the Sessions Court."

2. On the 22nd January last the Secretary of State inquired whether any action had been taken, or whether the Government of India proposed to make inquiry, regarding the conduct of the investigating officers. At the meeting of the Council of the Governor-General for the purpose of making laws and regulations held on the 25th January, certain questions concerning the case were asked by the Honourable Dr. Rashbehary Ghose, and answers were given to them. On the 27th the Secretary of State was informed of this, and also that the necessary action was being taken by the Chief Commissioner of Assam; on the same day the latter officer was asked by the Government of India to submit a report of the action taken by him in the matter. In reply to a further inquiry made by the Secretary of State, his Lordship was informed on the 31st January that the Chief Commissioner had called upon the Magistrate and the Sessions Judge for explanation of the irregularities indicated in the High Court's judgment and had sent for the record of the Sessions trial with the object of seeing what further action was necessary. With his despatch, No. 5 (Judicial), dated the 24th January 1894, the Secretary of State forwarded copies of a question asked in Parliament by Mr. Caine, M.P., and of the answer returned to him, and requested to be furnished with a report as to the matters complained of, and to be informed whether any special investigation had been held or was considered desirable. A copy of these papers was forwarded by the Government of India to the Chief Commissioner of Assam on the 6th March 1894.

3. The Chief Commissioner's report has now been received. It is accompanied by a full explanation furnished by Mr. Herald, Deputy Commissioner of Cachar, who committed the case for trial to the Sessions Court. The Sessions Judge who tried the case has not yet been able to submit the required explanation, as the original records of the case to which he wishes to refer could not be sent to him till very recently. The Government of India therefore propose to deal at once with the explanations furnished of the action of the Magistrates and the police. All the matters complained of by Mr. Caine are comprised in the High Court's judgment; and it will be sufficient there-

fore to take up in detail the points in that judgment, so far as they affect the magistracy and the police; these are enumerated below:—

The points are—

I.—In regard to the Magistrates—

(*a.*) That Sagal Semba Sajow, arrested on the 28th or 29th of June 1893, instead of being sent to a Magistrate at Silchar within 24 hours, was examined at Baladhan on the 3rd July by the Assistant Magistrate, Mr. Lees, who had come out for the purpose.

(*b.*) That both Sagal Semba Sajow and others, notably the approvers Mukta Singh and Mohan Singh, were kept in police custody for a long period under orders from the Magistrate, Mr. Herald, on no sufficient recorded reasons, although section 167, Criminal Procedure Code, requires that special reasons shall be assigned in such an order of a Magistrate.

(*c.*) That the Assistant Magistrate examined the two approvers on the 1st August 1893 at the thana on solemn affirmation, whereas their statements ought to have been taken as those of confessing co-accused; moreover, the case was then ready, and came before the District Magistrate at Silchar on the 3rd August, so that there was no necessity for an examination on the 1st by a Magistrate not competent to deal with the case itself.

(*d.*) That the District Magistrate, on opening the inquiry, cross-examined Sagal Semba Sajow in order to confirm and supplement his previous confession; whereas he should only have asked questions to enable the accused to explain evidence appearing against him.

(*e.*) That the Magistrate refused to allow the prisoners to instruct and consult with their pleader when they requested to do so.

(*f.*) That cross-examination was not allowed in the Magistrate's inquiry before commitment.

(*g.*) That Sagal Semba Sajow's first statement to the Assistant Magistrate, though made in Manipuri, was recorded in English and not in Bengali, the language of the Court, into which it was interpreted; that a Manipuri record was also made, but it differs very much from the English record.

(*h.*) That Sagal Semba Sajow's statements on the 3rd July were obtained by inducements or promises within the terms of section 24 of the Evidence Act.

(*i.*) That a certain witness, Tamra Singh (also called Tamradhaj), because he did not depose as the police inspector said he had stated, was allowed to be cross-examined by the inspector, and was finally ordered by the Magistrate Rs. 200 bail to appear when called for.

II.—In regard to the police—

(*a.*) That the police detained Sagal Semba Sajow and others long in custody.

(*b.*) That the police exercised pressure and inducement to obtain confessions and evidence; and that serious charges of misconduct had been made against Khedam Singh and one Gosain, who were employed by the police (these charges, the honourable Judges considered, had not received sufficient attention).

4. The Government of India will now proceed to consider the above points *seriatim* in the light of the explanations furnished:—

I.—(*a.*) It is shown that on this point the judgment of the High Court proceeded on a misapprehension of fact. The fact is that Sagal Semba Sajow was actually sent before the sub-divisional officer at Hailakandi, and then before the District Magistrate in Silchar, immediately after his arrest, which took place at Jafirband in the Hailakandi sub-division. He was then remanded by the District Magistrate to police custody for purposes of identification by the witnesses who had described him, and was sent to Baladhan. While at Lakhipur *en route* for Baladhan, he tendered a confession to the District Superintendent of Police, and his statement was recorded by the Assistant Magistrate, Mr. Lees, who went to Lakhipur for the purpose. After this it was considered necessary that Sagal Semba Sajow should remain on the scene of the investigation in order that the police might be able to follow up the clues obtained from him. The Chief Commissioner says that so far he can find nothing irregular or improper in this procedure, and the Governor-General in Council sees no reason to doubt this conclusion. Sagal Semba Sajow was duly taken before a magistrate as required by section 61

of the Criminal Procedure Code, and there appears to have been nothing illegal in examining him at Lakhipur instead of recalling him to Silchar, whence he had just been sent.

The High Court, while observing that the Assistant Magistrate went out specially to record the confession, appear to hold the procedure objectionable in that he recorded it while Saga Semba Sajow was still in the custody of the police. The Government of India, as already remarked, do not see that there was any legal objection to the Assistant Magistrate going out. It seems necessary in such cases to leave a discretion to the Magistrates, and in the present case the facts, as now explained by the Chief Commissioner, show that the discretion was not improperly exercised. As regards the examination of Sagal Semba Sajow while still in the custody of the police (to which he was returned after examination), this procedure is not stated, and does not appear to be contrary to the law. The Government of India agree with the High Court that it is in itself very undesirable wherever it can be avoided. But in the present case it seems that it was not desirable either to postpone the recording of Sagal Semba Sajow's confession or to remove him from police custody immediately after it. The European District Superintendent of Police, Mr. Carnac, was on the spot; and the Government of India do not think that the prisoner, in making his confession, can have been under any apprehension of maltreatment by subordinate police officers.

On the first point therefore the Governor-General in Council agrees with the Chief Commissioner's conclusion that the proceedings of the Magistrates are not open to reprehension.

(*b.*) After considering the explanation of the local officers, the Governor-General in Council agrees with the High Court that the prolonged remands of the prisoners ordered by the District Magistrate cannot be justified. The protracted detention in police custody of Sagal Semba Sajow and others does not seem to have been, strictly speaking, illegal under the terms of section 167, Criminal Procedure Code. Nevertheless, the Magistrate, Mr. Herald, is to blame for allowing the accused persons to remain for so long in the custody of the police; and he should have been aware of the presumption which was certain to be raised by his action, that the confessions of the two approvers were not to be trusted in consequence of the possibility of their having been subjected to police pressure. The case of Sagal Semba Sajow is different. His statement was not made under police pressure; it was impossible for the Magistrate to declare whether he would accept the statement or not as a confession warranting a pardon until it had been tested, and to this testing Sagal Semba Sajow's presence at Baladhan was indispensable. Still he, too, was detained much too long in the hands of the police; and though the Governor-General in Council recognises that Mr. Herald had reasons for supposing that malpractices on the part of the police would be immediately heard of, his Excellency in Council still thinks it necessary that an expression of his disapproval should be conveyed to the District Magistrate through the Chief Commissioner. Mr. Herald also certainly erred in not recording fully his reasons for allowing the detention of the prisoners in police custody; such a record being plainly required by section 167, Criminal Procedure Code.

(*c.*) As regards this point, the Governor-General in Council has no doubt of the *bona fides* of Mr. Herald's motives; but he considers nevertheless that the proceedings were injudicious. It is explained that Mr. Lees was sent out to take the approver's statements informally, simply for the District Magistrate's information. These statements could not have been used as evidence, and it is not clear why they were placed on the record. The proceeding does not appear to have injured the accused; but the Government of India agree with the High Court that it was improper, and that any statement involving their own guilt made by Mukta Singh and Mohan Singh at that time should have been recorded in the manner provided for confessions.

(*d.*) Mr. Herald's examination of Sagal Semba Sajow at the commencement of the inquiry was not in accordance with section 342, Criminal Procedure Code, and was wrong in point of procedure. The questions and answers have, however, been reported *in extenso* in the Magistrate's explanation; and the Government of India are satisfied, after perusing them, that the

Magistrate had no design of unfairly prejudicing the accused; nor, in their opinion, could the questions put be properly described as a cross-examination.

(*e.*) This question turns on the point, which is not ascertained, whether the pleader had or had not been instructed before the opening of the case. The explanation submitted is that the Magistrate refused to interrupt the case, which was before the Court, for the purpose of a private consultation. Such interruptions are, it is believed, not usually allowed. But if in point of fact the pleader had not been previously instructed, and Mr. Herald refused to allow a short consultation in private at the opening of the case, the Governor-General in Council does not think that his action can be defended. It is probable that he did not sufficiently satisfy himself as to the circumstances. It is explained that the witnesses were examined from the 3rd to the 8th August, and it has not been alleged that the prisoners were not accessible to their pleaders under ordinary rule before and after the Court hours every day. The Bengal Gaol Manual, which is also in force in Assam, contains the following rule on the subject :—"Prisoners under trial shall "have all reasonable facilities for communicating with their friends or legal "advisers." The Chief Commissioner remarks that the prisoners were entitled to consult their pleaders out of the hearing, although in the presence, of a police officer or gaoler. Subject to the above observations, the Governor-General in Council concurs in the strictures made by the Judges of the High Court on this part of the case. Still, Mr. Herald was willing to allow consultation *in Court* between the accused and their pleaders; and the Chief Commissioner reports that he has no reason to believe that the Magistrate ever intended to refuse a consultation. In these circumstances his Excellency in Council does not think it requisite to advert further to the matter.

(*f.*) His Excellency in Council entirely accepts the opinion of the High Court that cross-examination should have been allowed by the Magistrate. On this point Mr. Herald was undoubtedly in error, and the Magistrates should be careful to be guided by the honourable Judges' explanation of the law on this subject. It was explained before the High Court that the District Magistrate of Cachar laboured under an erroneous impression regarding the law which originated in a variation between the Criminal Codes of 1872 and 1882; and the Chief Commissioner of Assam considers that Mr. Herald's mistake in this matter was an excusable one. The Government of India find no reason to doubt that the Magistrate acted in good faith, but his mistake is one which should be carefully avoided by the Magistrates.

(*g.*) The statement or confession referred to is the one made before the Assistant Magistrate on the 3rd July 1893. The law (section 364 of the Criminal Procedure Code) requires that the record of the examination of an accused person shall be "in the language in which he was examined, or, if that is not "practicable, in the language of the Court or in English," and the record in question was in English. The High Court, without terming the procedure illegal, objected to the double translation (from Manipuri to Bengali, and thence to English), which obviously was undesirable in itself. It is explained by Mr. Herald, with reference to the omission to record the statement in Manipuri, that "there was not a literate Manipuri near Lakhipur at that "time whom we could trust with the secret: the few Manipuris in the "inspector's employ were illiterate men." Mr. Lees does not, however, appear to have recorded any reasons why the statement was not taken down in Manipuri. There is some authority for holding that it must first be shown to have been "not practicable" to record such a statement in the original language before a version of it in another language can be admitted as evidence; but in this case the High Court appear to guard themselves against being understood to accept that doctrine. However that may be, the omission to record the statement in Manipuri was not one for which the District Magistrate was answerable. With regard to the supposed difference of the Manipuri record from the English record, the papers make it clear that the Manipuri document is not a record of the statement made to Mr. Lees, but contains Sagal Semba Sajow's statement made at a later date before the District Magistrate. It is therefore unnecessary to discuss, as requiring any reply from the Magistrate, the fact that the Manipuri document differs from the English record of what was said before Mr. Lees.

(*h.*) Sagal Semba Sajow's confession of 3rd July was obtained by the inducement of a publicly proffered pardon. It thereby became irrelevant as a confession under section 24 of the Evidence Act. Mr. Herald shows that no other inducement or pressure could have been exercised. The procedure for tendering a pardon (section 337, Criminal Procedure Code) was not adopted, and as a confession Sagal Semba Sajow's statement was irrelevant. It was thus wrong to use Sagal Semba Sajow's statement, made in hope of a pardon, against him. The responsibility of admitting it, however, must rest largely on the Sessions Court; and while the Government of India do not doubt that the High Court properly excluded this evidence, they consider that the Magistrate may have been misled by the consideration that if he had observed the formalities prescribed by the Criminal Procedure Code, such a statement, made by a person accepting a tender of pardon, would, if shown to be materially false, have been admissible in evidence against him under section 339 of the Code.

(*i.*) It is observed that section 154 of the Indian Evidence Act authorises a Court, in its discretion, to permit the person who calls a witness to put any questions to him which might be put in cross-examination by the adverse party. The requirement of bail from Tamra (or Tamradhaj) Singh and his consequent confinement are considered by the honourable Judges to have been illegal. It is now explained that the Magistrate considered that Tamra Singh had evidently committed an offence under section 193, Indian Penal Code, and he required bail to secure his appearing to answer this charge. In doing this before charging the witness with the offence, the Government of India think that the Magistrate acted without jurisdiction; at any rate it is evident that he ought to have recorded his reasons, so that it might be manifest that bail was required from Tamra Singh, not as a witness, but as a suspected criminal. Mr. Herald's motive is clear, and the objection is rather to the irregularity than to the substance of his proceeding. At the same time, his Excellency in Council thinks that the action taken must be condemned not only as injudicious, but as involving an appearance of harshness to the witness which should have been avoided.

5. Regarding the conduct of the police, the Governor-General in Council agrees with the Chief Commissioner that the papers show nothing for which they can be blamed. The whole of their action was taken under the immediate direction and supervision of the Magistrate and the District Superintendent of Police; and there is no proof whatever of any corruption or of any ill-usage of the prisoners. The police are of course legally and wholly exonerated by the orders of the Magistracy from any responsibility for the detention of the accused persons in police custody. The High Court have held that the prolonged detention casts doubt upon the confessions, but have not said that any charges were even *primâ facie* established against the police. With regard to Khedam Singh and Gosain (or rather the Gosain of Jaipur) mentioned in the High Court's judgment, it was stated in the reply to the questions of the Honourable Dr. Rashbehary Ghose in the Legislative Council that the Chief Commissioner would consider whether a special inquiry was necessary with reference to these persons; and it is understood that this has been done; but Mr. Ward's attention will again be drawn to this point.

The abstract of the police diaries, submitted with Mr. Herald's explanation, shows the great difficulties with which the police had to contend in this case. The persons suspected were members of a race of which large numbers are settled in the eastern part of the Cachar Valley, who speak a language not understood by the Bengali inhabitants, and are themselves often ignorant of Bengali: they are notorious for their clannish habits, and their indisposition to assist the authorities in making inquiries among them. The investigation took place in a remote and inaccessible corner of the district, 24 miles distant from Silchar, and cut off from easy communication from head-quarters by floods, which were unusually extensive at the time. This fact partially explains the reason why it was necessary to detain the accused persons at or near the scene of the occurrence while the investigation was proceeding, and why it was inconvenient to send them in to be lodged in the gaol at head-quarters. After perusing the papers submitted, his Excellency in Council is unable to say that there are no grounds for the opinion, expressed by the Chief Commissioner, that the acquitted Manipuris were most probably the persons concerned in this atrocious crime.

ORDER.—Ordered, that this Resolution be communicated to the Chief Commissioner of Assam for information and communication to Mr. Herald, and to the High Court, Calcutta, for information.

[True Extract.]

(Signed) C. J. LYALL,
Secretary to the Government of India.

LIST OF ENCLOSURES.

1. Letter to the Chief Commissioner of Assam, No. 46, dated 27th January 1894, with the questions and answers in the Council of the Governor-General for making Laws and Regulations.
2. Letter from the Chief Commissioner of Assam, No. $\frac{430 \text{ Miscellaneous}}{2681}$ J., dated 4th May 1894, and enclosures.
3. Resolution by the Government of India in the Home Department, No. 272/74, dated 4th June 1894.

Letter from the GOVERNMENT OF INDIA, HOME DEPARTMENT, JUDICIAL, POLICE (No. 32 of 1894), to the RIGHT HON. H. H. FOWLER, Her Majesty's Secretary of State for India.

(Received August 7, 1894.)

SIR, Simla, July 17, 1894.

IN continuation of our Despatch No. 21 (Judicial), dated the 5th June last, and our telegram dated the 6th instant, we have now the honour to enclose a copy of a letter, No. $\frac{906 \text{ Misc.}}{4000 \text{ J.}}$, dated the 29th ultimo, from the Chief Commissioner of Assam, and of its enclosure, containing the explanation of Mr. J. Clark in connexion with the trial before him as Officiating Sessions Judge of Sagal Semba Sajow and others for the murder of Mr. Cockburn, with the Chief Commissioner's remarks thereon.

2. The Honourable Judges of the High Court, in their judgment dated the 11th December 1893 (a copy of which was forwarded to you among the enclosures of our Despatch of the 5th ultimo), condemned as illegal or improper the following proceedings of the Sessions Court :—

(*a.*) That the Judge did not deal properly with the dying declaration made on the 14th April 1893 by the woman Sadi, in which she stated that she had seen no Manipuris among the murderers. The Public Prosecutor wrongly, as the High Court considered, raised objection to this declaration being received in evidence, and the Sessions Judge refused the application made on behalf of the prisoners to summon the magistrate who had recorded the declaration. The Judge himself, however, considered it without laying it before the Assessors. The High Court expressed disagreement also with the reasons for which the judge held the declaration to be valueless as being incoherent and unreliable.

(*b.*) That the Judge did not insist on full information from Inspector Joy Chandra Bhadra as to the date on which he first examined the approver Mukhta Singh.

(*c.*) That the Judge's reasons for accepting the evidence of the approvers as trustworthy were insufficient.

(*d.*) That the Judge treated as evidence, under section 288 of the Criminal Procedure Code, the depositions of witnesses which the committing magistrate had taken without allowing cross-examination.

(*e.*) That the Judge improperly allowed the Public Prosecutor to cross-examine Sajow Singh, one of the witnesses for the prosecution.

The following remarks on each of these points are suggested to us by Mr. Clark's explanation :—

3. *A.—The matter of Sadi's dying declaration.*—In the case of The Empress *v.* Samir-ud-din (I. L. R. VIII. Calcutta, 211), where the dying statement of the deceased

had been recorded by the magistrate as a deposition, and admitted in evidence as such at the trial, though not taken in the presence of the accused, the High Court held that the evidence had been improperly admitted, and that the magistrate ought to have been called to prove the statement as a dying declaration. This case seems to have been misunderstood by Mr. Clark as deciding that by no proceeding of his could the *record* of the dying declaration of the woman Sadi have been made admissible as evidence of what she said. But, apart from the fact that he seems to have overlooked the distinction between the admissibility of such a document as evidence against a prisoner, and its production at the prisoner's request, the question is, whether he ought to have summoned Mr. Howell (who could have used the record to refresh his memory) to depose to what she said. Mr. Clark gives as his reasons for not summoning Mr. Howell that another witness was present who had heard the declaration made; that a re-trial of the whole case would have been necessitated by adjourning it to the next Sessions so as to admit of Mr. Howell's attendance; that he knew Mr. Howell attached no weight to Sadi's statement; and that the statement was contradictory in itself and inherently improbable. The opinion of the High Court is not to be contested that it was important in the interests of the accused that clear evidence should be brought on the record of what Sadi actually said, and we are not prepared to hold the reasons given by Mr. Clark to be sufficient to justify him in having omitted to obtain the best evidence procurable regarding the woman's statement. It may be granted that the prisoner had no technical right to require the production of Mr. Howell, who was not named in the list delivered to the magistrate by whom he was committed for trial. Nevertheless, since the native doctor, who had been present when Sadi's dying declaration was made, and who deposed that she did not name either Manipuris or Gurkhas, could not remember all that the woman said, and inasmuch as a complete record of her statement was of great importance to the accused, and was applied for by them, we believe it to have been injudicious on the part of the Officiating Sessions Judge that he did not comply with the application of the defence to summon Mr. Howell, and that he did not think it necessary to bring, as far as possible, the contents of the declaration made by Sadi on the record by himself examining Mr. Howell. At the same time, it is in our opinion evident that the Sessions Judge was not guilty of any culpable intention in the matter.

4. *B.—The failure to obtain from the Police Inspector information as to the date of his first examination of Mukhta Singh.*—Mr. Clark has not made any reference to this point. The Inspector declined when under cross-examination to refresh his memory by referring to the police diaries. Had he done so, he would have become liable, under section 172 of the Criminal Procedure Code, to be cross-examined on the diaries. It appears to us that the Judge ought to have compelled the witness to ascertain and disclose the date inquired about, and that this might probably have been done without rendering it necessary that the diaries should, in accordance with section 172 of the Criminal Procedure Code, be introduced for purposes of cross-examination.

5. *C.—The acceptance by the Sessions Court of the evidence of the approvers.*—Mr. Clark has not submitted any remarks upon this subject. It appears obvious, however, that the point is one entirely of judicial discretion. The circumstances which to the High Court seemed to discredit the evidence of the approvers did not deprive it of credibility in the opinion of the Sessions Judge. The High Court held that the long detention of the approvers showed unmistakably that their statements were obtained under pressure from the police. The Sessions Judge did not believe that the police had been guilty of misconduct, and (as intimated in paragraph 5 of the Resolution in the Home Department, No. 272, dated the 4th June 1894, forwarded with our Despatch of the 5th June last) we found no reason to think that the police tutored the witnesses or extorted evidence. At any rate the objection only goes to the weight of the evidence, not to its admissibility, and even if the Sessions Judge was mistaken as to its value, that does not, as appears to us, affect the propriety of his action in admitting it.

6. *D.—Admission as evidence of depositions recorded by the Magistrate without allowing cross-examination.*—In our Resolution in the Home Department, No. 272, dated the 4th ultimo, dealing with the conduct of the police and magistracy in this case, we have held that the Magistrate was entirely in error in refusing to allow cross-examination. Here again the opinion of the High Court is not to be contested that the depositions of Sajow Singh and Khamdal Singh were not duly taken within the meaning of section 288 of the Criminal Procedure Code, and we consider the action of the Sessions Judge to have been erroneous and also, in view of the objection raised at the time, unwise. We would, however, observe that the ruling (in the matter of Dham Mundul and others,

VI. Calcutta L.R. 53) cited by Mr. Clark gave him some colour of authority for his proceeding, and we have no doubt that he acted in perfect good faith in the matter.

7. *E.—Permission to cross-examine Sajow Singh, a witness for the prosecution.*—We have alluded to the law on this subject in paragraph 4 (*i*) of the Home Department Resolution of the 4th June last. The prisoner Sagal Semba Sajow was in some respects the principal accused, and the Chief Commissioner, in his letter forwarded with our Despatch of the 5th June, has expressed the opinion that the evidence was strongest against this man. The witness Sajow Singh had made the statement before the committing Magistrate that on the night of the murder Sagal Semba Sajow and Changbangbang Sajow (another accused) had left his house about 10 or 11 o'clock, saying they had headaches and would go to sleep. Before the Sessions Judge the witness said that, if he had made this statement, it was a mistake; and he then deposed that Sagal Semba and Changbangbang remained at his house from 7 or 8 p.m. till daylight the next morning. The dead body of Mr. Cockburn was found by his bearer who went to the bungalow between 5 and 6 a.m. If, therefore, Sajow Singh's statement before the Sessions Court was true, Sagal Semba Sajow and Changbangbang Sajow could not possibly have been guilty of the murder. There were, therefore, before the Sessions Judge two statements made on oath by Sajow Singh, one tending to implicate and the other to exculpate the accused; and of these two statements one must have been false. The Sessions Judge then learned from the prosecution that they believed they could prove facts which tended to show that the latter or exculpatory statement was the false statement, and that the witness had been tampered with on behalf of the defence. He, therefore, came to the conclusion that the prosecution might properly be permitted "to put to "the witness a question which might be put in cross-examination by the adverse party" (Evidence Act, section 154). In cross-examination the fact was elicited that Sajow Singh, before coming to the court as a witness, had been staying at the house of one Amo Singh, who was both a relative of the accused Changbangbang Sajow and himself a witness for the defence, and had met at his house no less than 10 or 11 other witnesses for the defence who had been at the same time assembled. It is true that Sajow Singh also stated in his cross-examination that he had not talked to any one at Amo Singh's about the case, but the facts elicited were nevertheless, it appears to us, of material weight. We do not feel ourselves called on to express an opinion upon a pure question of the interpretation and application of the law, but we are quite satisfied, after considering the above circumstances and the terms of sections 154 of the Indian Evidence Act, that we have no reasonable cause to comdemn Mr. Clark's action in this matter.

8. In conclusion, we have to express our concurrence with the opinion of the Chief Commissioner of Assam that there is no reason to suppose that the Officiating Sessions Judge did not act perfectly bonâ fide throughout the proceedings, or that he had any intention of placing the accused at a disadvantage. Holding the views set forth above on the details of the Judge's procedure, we do not consider it necessary to take any further measures in connexion with the case.

We have, &c.

(Signed) ELGIN.
G. S. WHITE.
A. E. MILLER.
H. BRACKENBURY.
C. B. PRITCHARD.
J. WESTLAND.
A. P. MACDONNELL.

From P. G. MELITUS, Esq., C.I.E., Officiating Secretary to the Chief Commissioner of Assam, No. $\frac{906 \text{ Misc.}}{1000 \text{ J.}}$, to the SECRETARY TO THE GOVERNMENT OF INDIA, Home Department.

Shillong, June 29, 1894.

In continuation of the correspondence ending with my telegram No. 3887 J., dated the 21st June 1894, on the subject of the Baladhan murder case, I am directed to forward a copy of a letter No. 1354, dated the 20th June 1894, from Mr. J. Clark,

the officer who, as Sessions Judge, tried the persons accused of having committed the dacoity and murders, submitting an explanation of his action in the case.

2. The points on which Mr. Clark's conduct as Judge was found fault with by the Honourable Judges are set forth at page 7 of the High Court's judgment (a copy of which was forwarded to you with my letter No. $\frac{430 \text{ Misc.}}{2681 \text{ J.}}$, dated the 4th May 1894), and have reference to his action regarding the dying declaration of the woman Sadi, and his procedure in regard to the witness Sajow Singh. The Chief Commissioner has now considered Mr. Clark's explanation, and has come to the conclusion that there is no reason to suppose that that officer did not act perfectly bonâ fide throughout the proceedings, or that he had the slightest intention of placing the accused at an unfair disadvantage during the sessions trial. This being so, the Chief Commissioner considers that the Executive Government is not further concerned with the Sessions Judge's action on either of the points referred to in the High Court's judgment. If the Judge erred, it was on matters of purely judicial discretion, and with this the High Court has sufficiently dealt.

3. I am to add, with reference to paragraph 5 of Resolution No. 272–73, dated the 4th June 1894, of the Government of India in the Home Department (Police), that the Chief Commissioner has not overlooked the consideration of the point whether a special inquiry was necessary with reference to the conduct of Khedam Singh and the Gosain of Jaipur, but that he has come to the conclusion that there are not sufficient grounds for making such inquiry.

4. I am to forward, for the information of the Government of India, a copy of the printed paper book, containing the record of the Sessions trial in the case, received from the Registrar of the High Court.

From J. CLARK, Esq., I.C.S., Deputy Commissioner, Cachar, No. 1354, to the SECRETARY TO THE CHIEF COMMISSIONER OF ASSAM.

Silchar, June 20, 1894.

I have the honour to submit the following explanation in connexion with the judgment of the Honourable High Court in the case of Empress versus Chauba Sing and others, known as the Baladhan case.

2. The first point calling for any remarks from me is the dying deposition of the woman Sadi. The leading case in regard to such matters is, I believe, that of Empress versus Samir-ud-din (Indian Law Reports, VIII. Calcutta, 211); and if that case be followed, the record of the woman's statement was not, and could not, be made evidence by itself; all that could be done was to elicit from witnesses who heard the statement made evidence as to the statement; and it is contended that I ought to have summoned Mr. Howell, the Magistrate, who recorded the dying deposition. My reasons for not doing so were as follows:—

(*a.*) There was actually present in Court a witness who heard the statement made, viz., the native doctor of the garden, Chandra Kumar Som. The pleader for the defence at first not only abstained from questioning him in regard to the woman's statement, but actually declined to do so when I suggested it to him; and the few questions I did eventually induce him to put were so worded as rather to show that the witness could not repeat the woman's statement verbatim than to ascertain exactly what he remembered of the substance of her statement.

(*b.*) To have summoned Mr. Howell would have involved the adjournment of the case till the next Sessions, and, as a necessary consequence, a re-trial, as by that time I should have been relieved of my appointment as Officiating Sessions Judge. Mr. Howell was at the time in charge of the Mangaldai sub-division, so that the adjournment of the case, which was the last on the calendar, would have been practically inevitable.

(*c.*) As no genuine effort was made to ascertain from the witness Chandra Kumar what he knew regarding Sadi's statement, the application to summon Mr. Howell appeared to me rather intended as a means by which grounds of appeal might be obtained, it being expected that the application would be refused.

(*d.*) So far from the accused being prejudiced by my not calling Mr. Howell, I may mention that long before the trial took place and while the case was still under investigation, Mr. Howell had, in a conversation with me, stated that he had placed no reliance upon the woman Sadi's statement. It is quite possible, therefore, that my knowledge of what his opinion of the statement was may have to some extent influenced me in thinking it less necessary in the interests of the accused to summon him than was contended in appeal.

(*e.*) The statement was in itself contradictory, the woman saying at one point that she "was standing quite close to the sahib when he was cut down," and a little farther on that she "did not see him cut down." It differed materially from a statement made by her immediately after the occurrence (*cf.* pages 101* and 102 of the Sessions record), and it is opposed to all our experience that Kacharis should *associate* with Bengali Musalmans for any purpose, least of all for the commission of a crime such as this was.

* Page 63 of printed record.

3. Next as to the witness, Sajow Singh. The Honourable Judges say: "As to "the witness Sajow Singh, the procedure of the Sessions Judge is also open to "objection. Before the Magistrate this witness stated that two of the prisoners left "his house at about 10 p.m. Before the Sessions Court he said that they remained all "night. He accounted for the contradiction as due to a mistake. This contradiction "was not in itself sufficient ground for treating the witness as a hostile witness. "The Sessions Judge, however, allowed the prosecution to cross-examine him because "as he has recorded: 'I find on inquiry from the prosecution that they believe they "'can prove facts which tend to show that the witness has probably been got up "'apart from the difference in his evidence.' The prosecution have not attempted "to do this, and to act on such a ground was clearly improper." If we turn to the evidence of the witness in question, we find (page 34)* that the witness admitted in cross-examination by the Government pleader that since the trial began he had been associating with witnesses called for the defence, and had actually been at the house of a relation of one of the prisoners. When the application was made to cross-examine the witness by the pleader for the prosecution, I, as stated, asked whether they had any grounds, apart from the difference in his evidence, for considering the witness a hostile one; and when, in addition to a marked difference on a material point explained as being perhaps due to mistake, it was found that the witness had been associating with the witnesses and friends of the other side, it was not, I think, unreasonable to conclude that he had been gained over.

*Page 31 of printed record.

4. It is said that my action in bringing the evidence of this and other witnesses given before the committing Magistrate as to the record under section 288, Criminal Procedure Code, prejudiced the accused. In reply to this I would refer to the case "In the matter of Dham Mandul" (VI. Cal. L. R. 53). I would also point out that it was, I think, clearly my duty in any case to consider the previous depositions given by the witnesses and to place them before the Assessors, and that this was most easily accomplished by bringing the depositions on to the record.

EAST INDIA (BEHAR CADASTRAL SURVEY) (FURTHER REPORTS).

RETURN to an Address of the Honourable The House of Commons, dated 18 December 1893;—*for*,

"RETURN of Copies of, or Extracts from, the Reports not already presented to Parliament, of the Local Divisional, District, and Sub-divisional Officers, and other Officers consulted on the Behar Cadastral Survey, and Questions connected therewith, such as the Maintenance of the Record of Rights."

India Office,
July 1894.

A. GODLEY,
Under Secretary of State for India.

(*Mr. Knatchbull-Hugessen.*)

Ordered, by The House of Commons, *to be Printed*,
6 *July* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

COPIES of, or Extracts from, the Reports not already presented to Parliament, of the Local Divisional, District, and Sub-divisional Officers, and other Officers consulted on the Behar Cadastral Survey, and Questions connected therewith, such as the Maintenance of the Record of Rights.

LIST OF PAPERS.

1. Letter from Mr. J. A. Bourdillon, Collector of Saran, No. 1056 G., dated 5 October 1888, and enclosure.

2. Letter from Mr. W. H. D'Oyly, Collector of Muzaffarpur, No. 902 R., dated 6 October 1888.

3. Letter from Mr. E. Stewart, Sub-divisional Officer of Sitamarhi, No. 189 R., dated 3 September 1888.

4. Letter from Mr. C. C. Quinn, Collector of Patna, No. 2011 R., dated 31 October 1888.

5. Letter from Mr. G. A. Grierson, Collector of Gaya, No. 680 R., dated 2 November 1889.

6. Letter from Mr. J. A. Bourdillon, Collector of Saran, No. 1205 G., dated 9 November 1888.

7. Letter from Babu Bhubaneswar Dutt, Manager, Raj Hatwah, No. 146, dated 19 October 1888.

8. Letter from Mr. A. W. B. Power, Collector of Shahabad, No. 1744 G., dated 20 November 1888.

9. Letter from Mr. A. W. B. Power, Collector of Champaran, No. 999 G., dated 26 January 1889.

10. Letter from the Board of Revenue, L.P., No. 389 A, dated 23 April 1892, and enclosures.

C. E. Buckland, Secretary.

No. 1.

From *J. A. Bourdillon,* Esq., Collector of Saran, to the Commissioner of the Patna Division (No. 1056 G.); dated Chapra, 5 October 1888.

I HAVE read with much interest and more than once the papers submitted for report, together with your Memorandum No. V. Cir. 154 of 21st August last, and after doing so called on two of my Deputy Collectors for their opinion.

2. These were Babus Raghu Nath Sahay and Ram Anugra Narain Singh. They are both landholders, and both have large experience as Deputy Collectors, and their opinion is worth recording. I forward a copy of their joint memorandum herewith, and commend it to your perusal.

3. My own opinion is that Saran is one of those districts in which uncertainty as to rents exists, and that this uncertainty is in some cases a serious matter. It is not confined to any one part of the district, but is endemic.

4. I believe that in the Hutwa estate pains have been taken to effect some sort of a survey and record of rights, but I have no details. I have applied for them, and will address you again on the subject, should I obtain them from the Manager. It is, however, the common talk of the district that Hutwa will not allow occupancy rights to accrue, nor permit the establishment of a right to hold land at a fixed rate of rent, and it is quite possible that the records of rents existing in the Manager's office may be used entirely on the landlord's side and against his tenant's interest, so that, though uncertainty has disappeared, equality of benefits has not taken its place.

5. As to other estates in the district, the raiyats are, I believe, for the most part in the condition of those mentioned in Mr. Nolan's letter, who possess occupancy rights, but cannot prove them.

6. I am certain, moreover, that in many estates both parties will shrink from a record of rights: the landlord, because he is naturally unwilling to have the existing rents ascertained and crystallised, and the tenant, because in many cases he has more land than he pays for.

7. Great uncertainty, in fact, exists both as to the rents paid and the size of holdings; obvious instances readily occur. You were yourself a witness to the difficulties which lay in the way of ascertaining the exact position of 70 bighas of indigo and the exact amount of land in possession of the factory at Arwa. In another case a landlord offered to lease to a factory five bighas of *zirat*, which on measurement turned out to be little more than three, to the great astonishment (real or well simulated) of the landlord. The same facts are established in numerous partition cases for it is not too much to say that half the rent rolls filed are fictitious, while the discrepancies found when the amins actually apply the *laggi* are surprising.

8. On the whole, then, my answer to the question whether there is uncertainty as to rents in Saran is an emphatic affirmative, and my feeling as a revenue officer is that much as I should like to have charge of a district when survey and record of rights is over, I cannot deny that the same post, while those operation were going on, would not be an easy one.

Enclosure No. 1, in No. 1.

NOTE on Commissioner's No. 154 V. Cir. of 21 August 1888.

So far as our information goes and extends, we think there are differences between zamindars and raiyats as regards rents. This is the case in no specified part of the district; such differences are scattered over the district. It is specially so when the zamindars are petty ones, and where lands of estates have been divided amicably or under the butwara law.

Besides rates of rent, another cause of friction is in respect of the disputed quantity of land comprised in a holding. A raiyat's holding, if of older times, contains generally more land than is entered in the rent-roll (jamabandi). This excess land is generally discovered when the estate in which the holding is situate is measured or divided under the partition law.

A further source of misunderstanding is when a raiyat's holding is scattered in several estates owned by different persons.

A cadastral survey would remove these last misunderstandings. But it is apprehended it would not solve the difficulty in paragraph 1 of this Note. The survey will definitely settle the quantity of holding and rent payable therefore, but what agency will settle the rent payable for fractions of the holding when the same is divided by butwara among different estates; what agency will apportion the rent when a part of the holding is sold by the tenant; what, again, if the holding is divided among several heirs.

A portion of holding is no doubt saleable without zamindar's consent, but, as a matter of fact, portions are sold daily; who will apportion the jama proportionately to the area sold and also to the quantity thereof. Estates

Estates are divided by scores every year; the basis of division is the rent-roll (called *raibundi*) framed on the rates agreed upon by the zamindars. Out of a raiyat's holding one zamindar may get two bighas at Rs. 5, another may get eight bighas at Rs. 3, and a third 11 bighas at Rs. 1-8 per bigha.

They would get land and jama as follows :—

			Rs.	a.	p.
(1)	2 bighas	- - - - - -	10	0	0
(2)	8 „	- - - - - -	24	0	0
(3)	11 „	- - - - - -	16	8	0
	21 bighas.	Total - -	Rs. 50	8	0

But the raiyat's holding passes as consisting of 20 bighas at a rental of Rs. 45 only. What measures will be adopted to reconcile these differences? These difficulties are not conjectural ones; they are of constant occurrence, and therefore on these grounds, as also others which can be ascertained by elaborate inquiry, the value of a cadastral survey would be discounted, unless agency is created to maintain the records subsequent to the survey.

We should say that, as an experimental measure, survey might be ordered in small parganas, say Chirand and Kasmer.

Ram Angura Narain Singh,
Deputy Collector.
Raghu Nath Sahay,
Deputy Collector.

No. 2.

From *W. H. D'Oyly*, Esq., Collector of Muzaffarpur, to the Commissioner of the Patna Division (No. 902 R.); dated Muzaffarpur, 6 October 1888.

With reference to the copies of correspondence forwarded with your Memorandum, No. 154 V. Cir., dated 21st August last, I have the honour to report that from inquiries made by me it does not appear that any portion of the district could be said to come under the description of tracts in which uncertainty prevails as to existing rents.

The Subdivisional Officer of Sitamarhi at first reported that in his opinion much uncertainty prevails as to the rents due from raiyats all over the subdivision, and he thought it would be extremely beneficial if the cadastral survey were carried out in the whole subdivision. As an instance of the uncertainty as to rates of rents, he mentioned a large village, called Manik Chuck, in which the farmer, an indigo planter, has got seven years' lease, but is unable to collect any rent either directly or through the civil court in consequence of the uncertainty as to the rents payable.

I pointed out to Mr. Stewart, the Subdivisional Officer, that the case of one village could not be taken as a ground for concluding that the cadastral survey was necessary throughout the subdivision. I now annex a copy of his last letter on the subject, from which it will be seen that there is no ground for denoting any portion of the subdivision as a tract in which uncertainty prevails as to rates of rents.

The same may be said of the Sadar and Hajipur subdivisions.

No. 3.

From *E. Stewart*, Esq., Subdivisional Officer, Sitamarhi, to the Collector of Muzaffarpur (No. 189 R.); dated Sitamarhi, 3 September 1888.

With reference to your letter No. 798, dated 8th ultimo, I have the honour to state that, having made further inquiries into the matter through the Munsif of Sitamarhi, I am inclined to change my opinion as to the existence of uncertainty in regard to the rates of rent in this subdivision. It appears to me from

the inquiries that a dispute as regards the rates of rent existed between the tenants of the mauza Kunwali and His Highness the Maharaja of Darbhanga, the landlord, but the rate of rent payable by the tenants has been settled. There were also disputes in some other villages in regard to the rates of rents, but these are not of sufficient importance to be considered as affording ground for the carrying out of cadastral survey in this subdivision. Uncertainty, as regards the rates of rent, exists at present in mauza Pota, and this appears to have given rise to several rent suits during the past five or six years; but this uncertainty is confined to the mauza in question.

Under the above circumstances, I would beg to withdraw my former statement that a widespread uncertainty as to the payment of rent exists at present, though, on the whole, I shall adhere to my opinion that there is a good deal of such uncertainty existing.

No. 4.

From *C. C. Quinn*, Esq., Collector of Patna, to the Commissioner of the Patna Division (No. 3011 R.); dated Bankipore, 31 October 1888.

With reference to your Memorandum, No. 154 V. Cir. of the 21st August 1888, I have the honour to state that in my opinion the whole district of Patna, with the exception of the Government and Wards' estates, comes under the description of a tract in which uncertainty as to existing rents prevails. This is, I think, the general character of the district. In the majority of cases the rents are not an actual matter of dispute, but in most villages there is a doubt as to the exact amount of rent to which the tenants are legally liable or which they have consented to pay, and I cannot specify any tract in which the rents are really known and admitted, though there are no doubt some estates in which this is the case.

2. The proceedings in the Butwara Department show that the rent-roll is in a large number of cases a matter of dispute among the shareholders, and if the tenants were consulted further discrepancies would certainly be brought to light. It may be argued that the discrepancies in the rent-rolls and raibundis filed by proprietors are due to the desire of the several shareholders to depreciate the value of the particular land which they wish to obtain, and not to any real doubt as to the existing rents; but I think it is clear that, if the rent were known and admitted, such conflicting statements could not be put forward, and that these proceedings show that the rent is really a matter of more or less uncertainty. Experience gained in other departments also supports this view, and I have little hesitation in saying that a survey and record of rents is required for the whole district

---

No. 5.

From *G. A. Grierson*, Esq., Officiating Collector of Gaya, to the Commissioner of the Patna Division (No. 680); dated Gaya, 2 November 1888.

Referring to your No. 144 V. Cir. of 21st August 1888, I have the honour to state that I can affirm that no uncertainty exists as to existing rents in this district.

2. Owing to the fact that 70 per cent. of the rents are paid in kind, estate papers are usually in better order in Gaya than in other parts of the country.

3. I have fully explained this in my No. 886 W., dated 2nd instant, regarding the question of surveying Tikari, and will not take up your time by repeating my arguments.

4. May

4. May I add that, as you put it in your Annual General Administration Report, landlords in Gaya are really landlords and are not annuitants on the soil. The landlord's interest is inextricably bound up with that of the raiyat, and, owing to the large proportion of waste but cultivable land in the district, there is generally a demand for cultivators, who are consequently not usually ill-treated. There are, of course, isolated instances of oppression on individual raiyats by individual landlords, but this would not make a survey necessary.

5. I hope it will be clearly understood that I am not expressing my opinion as to the general fairness of the rents paid and realized in this district. If I am asked for that, I can give it; I am only saying that there is no uncertainty about the rents, such as they are.

No. 6.

From *J. A. Bourdillon*, Esq., Collector of Saran, to the Commissioner of the Patna Division (No. 1205 G.); dated Chapra, 9 November 1888.

In continuation of my letter, No. 1056 G, dated the 5th October, I have the honour to forward herewith copy of a letter from the Manager, Raj Hutwah, No. 146, dated the 19th October. I have of course corrected the error into which he has fallen of supposing that a cadastral survey of Saran is imminent.

2. You will observe that, although the area and boundaries of each field in a raiyat's holding are recorded, the rate of rent for each field is *not* recorded, only the aggregate rent for all the fields in the holding.

No. 7.

From *Babu Bhubaneswar Dutt*, Manager, Raj Hutwah, to the Collector of Saran (No. 146); dated Hutwah, 19 October 1888.

I have the honour to acknowledge the receipt of your letter, No. 1055 G., of the 5th instant, intimating that it is in the contemplation of Government to extend to this district the cadastral survey and record of rights under the Bengal Tenancy Act, and inquiring what system of land records obtains in the Hutwah Raj.

2. In reply, I beg to state that the Court of Wards, during its management of the estate between the years 1872 and 1874, commenced a field survey of villages, which, however, it could not finish owing to the limited period of its incumbency, as will appear from the following extract, paragraphs 7 to 11, of Mr. Hodgkinson's final report forwarded to the Collector of Saran with his letter No. 819, dated 5th November 1874:—

"Ticcadars were accustomed to obtain illegal profits in three principal ways—*firstly*, by the levy of illegal cesses; *secondly*, by the exaction of rents in excess of the jamabandi; and *thirdly*, by taking possession of choice pieces of land and ejecting the raiyats. The first thing to be done in order to check these practices was to obtain correct rent-rolls of the villages, of which there were none in the office when charge was taken of the estate. Complete rent-rolls for four years have now been filed, and those for 1280, which have been bound up, may be taken to be as near an approach to accuracy as can be obtained without a regular village survey. Abstracts of account, showing the amount of land held by each raiyat, and the rent payable by him, were then prepared; and in the majority of villages they have been distributed to the raiyats. The measurement of all villages in the estate, with maps showing each field, would, if completely carried out, have formed a most thorough check against illegal ejectments. The time of the incumbency of the court has, however, been too short to allow the completion of so large a scheme. Still a good deal has been done. About 275 villages have been completely measured and mapped, and some 50 more are under measurement. In a large proportion of those measured the rent-rolls have been

corrected on the basis of the measurement, and in several cases abstracts have been given to the raiyats.

"I trust that the Maharaja will carry out the measurement of the whole estate in the same way as it has begun——"

3. The Maharaja Bahadur on attaining his majority continued the operations, and the result was a complete measurement and record of holdings of almost all villages of the Raj excepting a few, principally those in which he is only a part proprietor. The khasras, khatiwanees and maps prepared under these proceedings give the following particulars for each village :—

(*a*) Serial number of fields.

(*b*) Names of raiyats holding the fields, and the number of years for which held.

(*c*) Lengths (in poles or *laggis* of 6 cubits or 9 feet) of the boundaries of each field and its areas in bighas.

(*d*) Description of soil, viz., muttear, dorus, &c.

(*e*) Description of crops grown, viz., rabi, dhan, makai, opium, indigo, &c.

(*f*) Rent paid by each raiyat for his entire holding.

(*g*) Particulars regarding trees, bamboos, &c., standing in the field.

(*h*) Orchards, tanks, wells, roads, &c.

(*i*) Particulars about *zirat*, waste and other land not held by raiyats.

4. From these papers a jamabandi or rent-roll was prepared for every village showing the quantity of land held and the amount of rent paid by each raiyat. The rents were settled according to the rates actually paid by the raiyats as per jamabandis of 1280 F.S., alluded to in Mr. Hodgkinson's report quoted above. The patwaris were furnished with copies of these jamabandis, and they had to collect rent and give receipts accordingly. The subsequent annual rent-rolls of the villages have been prepared on the basis of the "measurement jamabandis," any changes in the quantity of land or amount of rent (which have been necessitated by raiyats taking up new, or giving up old, land) being noted in each year's rent-roll against the names of the raiyats concerned. And as the patwaris and village amla have no authority to make any alteration in the jamabandis without the express sanction of this office, the accuracy of the rent-rolls and the integrity of the rates of rent have been maintained.

5. Printed rent receipts in counterfoils have been introduced into the Raj villages since 1288 F.S., corresponding to the year 1880-81. These show the quantity of land held, and the amount of rent and cesses payable by each raiyat according to the rent-roll, and the payments made by him with dates. The counterfoils are at the end of each year filed in this office, where they are compared and tested with the jamabandi wasilbaki of the year, and thus a careful check is exercised over the proceedings of the village amla. I think it would not be out of place to mention here that this form of rent receipt is almost the same as that subsequently adopted in the Bengal Tenancy Act.

No. 8.

From *A. W. B. Power*, Esq., Collector of Shahabad, to the Commissioner of the Patna Division (No. 1744 G.) ; dated Arrah, 20 November 1888.

With reference to your No. 154 V. Cir., dated 21st August 1888, I have the honour to state that uncertainty as to existing rents prevails, more or less, over the whole district, but more especially in the Bhojpur, Behia and Arrah parganas, where the proportion of rent payable in kind is less than elsewhere. In the Maharaja of Dumraon's estates the uncertainty has mainly arisen from conflicting rulings of civil courts on the question whether patwari's commission ("neg"), exchange (batta, *i.e.*, difference between Sikka and Queen's rupees) and village road charges (sandak) are illegal cesses (abwabs), or whether they are recoverable as being separate contracts, each for a separate consideration and wholly distinguishable from rent.

2. If

2. If there be a survey and record of rights in this district, it should be undertaken, first, in the parganas above mentioned, then in parganas Pero, Nanour and Sanwar.

No. 9.

From *A. W. B. Power*, Esq., Collector of Champaran, to the Commissioner of the Patna Division (No. 999 G.); dated Motihari, 26 January 1889.

With reference to your Memorandum No. 154 V. Cir., dated 21st August, I have the honour to state that, except in isolated villages, there is no part of this district where uncertainty regarding existing rents prevails to such a degree as to warrant action under Chapter X. of the Bengal Tenancy Act.

No. 10.

From *C. W. Bolton*, Esq., Secretary to the Board of Revenue, L.P., to the Secretary to the Government of Bengal, Revenue Department (No. 389 A.); dated Calcutta, 23 April 1892.

I am directed to submit herewith, for the consideration and orders of Government, the accompanying copy of a letter from the Commissioner of Patna, No. 4R., dated 1st April 1892, with its enclosures, which touches on the following questions connected with the survey of Bihar :—

The Hon. Sir H. L. Harrison, Kt.

(1) The desire of the zamindars that the position of the patwari should be fundamentally altered, legislation for this object being necessary.
(2) That for this purpose the patwari *neg*, now almost everywhere levied, be made legal.
(3) The summary realisation of rent.
(4) The question of how to realise the cost of the survey and settlement.
(5) The question of the *laggi* or pole of measurement.

2. On questions 3, 4, and 5 it is hardly necessary to say much on the present occasion. His Honour has already intimated his intention of conceding a more summary system of realising rent in estates which have been surveyed and settled, and it is premature to discuss the details of this scheme. As regards the apportionment of the costs of the survey and settlement, the Board have expressed their views, in their letter No. 388A. of 23rd April 1892, and as regards the *laggi*, there is no opposition to Mr. Lyall's proposal to adopt the pargana *laggi*, unless the use of another pole can be in any case proved, the onus of proof being presumably left, on the objector.

3. The patwari question, however, presses for very early solution, as the project of employing this agency for the survey depends on action being taken by the Government. All parties, it will be seen, condemn the present dual system of control, and, as the Government is aware, the whole question was thoroughly threshed out in 1885, and a Bill introduced in Council to place the kanungoes and patwaris on a new footing. The Board can scarcely follow Mr. Lyall's proposals in paragraphs 7 and 8 of his letter. In the former paragraph he proposes to make the patwari the servant of the zamindar exclusively, while in the latter he provides for his appointment by the Collector. The Board would prefer the simpler system sketched out in the Bill of 1885, which was approved by Mr. Finucane, and eventually, with some reservations, by Mr. Reynolds. By this system the responsibility of keeping the accounts is thrown on the zamindar, who is bound to file them before an officer of Government periodically. This officer, whether called patwari or kanungo, or by any other name, will be bound to explain the account to the raiyats, to record objections while not deciding them, and to record all mutations and

changes; but the draft Bill was in general silent about the duties of the patwaris, leaving them to be determined by rules to be drawn up under the Act. This seems to the Board to be substantially in accordance with the views expressed by His Honour in paragraph 2 of Government order No. 46L.R., dated the 22nd February 1892, except that, instead of having patwaris to do the work, supervised by kanungoes, the Lieutenant-Governor proposes to make over the work to the kanungoes direct, giving them a larger area and relieving them from any responsibility in regard to payment of rent. The Board accordingly recommend that the Bill of 1885, modified, if necessary, to meet the views of the Lieutenant-Governor, be re-introduced in Council at an early date.

Enclosure 1 in No. 10.

From *D. R. Lyall*, Esq., C.S.I., Commissioner of the Patna Division, to the Secretary to the Board of Revenue, Lower Provinces (No. 4R.); dated Bankipore, 1 April 1892.

I HAVE the honour to forward report of a meeting held at Muzaffarpur on the morning of the 29th ultimo, which was attended by the leading zamindars and planters of North Bihar, and to request that it may be printed and 50 spare copies sent to me for circulation among those who attended and others, and that the orders of Government may be obtained on the very important questions now raised.

2. The Board will observe that the basis of the whole of Colonel Sandeman's scheme is that the zamindar shall have a servant over whom he has control, whom he shall be able to send to learn his work, and whose deputation will cost him no more than he already is paying. The zamindar at present has no such servant, and the decision of the meeting practically amounts to saying that if the zamindars had such a servant, they would be glad to employ him in his way.

3. From this springs the next great question—what is to be the future of the patwari? There was absolute unanimity that the present position of the patwari is untenable. This is no new opinion. Mr. A. P. McDonnell's Bill of 1885 was founded on the same principle, and the question is, what is to be done with the patwari?

Mr. Hudson and the Planters' Association ask that he be made the zamindar's servant, or that he be done away with, and the zamindar made directly responsible for the work now done by the patwari. The decision come to on this point affects not only the present survey, but the future keeping up of records which the patwari would be trained to do in the course of the present survey.

No doubt, when the Collector and the zamindar are at one, as at present the Collector of Champaran and Mr. Gibbon are, in regard to the training of the patwari, the patwari may be made to attend and learn survey work, but it will not do to trust for the future to such agreement, and though the work for a season may go on under the arrangement come to at the meeting, it will be necessary to place matters on a proper legal footing before another season.

4. To do this, legislation will be necessary.

It has long been recognised that the records which a survey under the Tenancy Act will create cannot be kept in order unless legal provision be made for their up-keep.

The point to be aimed at, in my opinion, is not only the up-keep of these records, but with their up-keep the legislation of a summary method of realisation of rents, and any legislation should have these points in view.

5. I do not think it will be possible to pass an Act which will work equally well in Bengal and Bihar, and I think it would be wise to attempt only to legislate for such districts of Bihar as had come under a survey under the Tenancy Act.

6. I think the wisest course would be for Government to state broadly its views as to the line which legislation should take; and to publish these views for

for discussion and suggestions ; and that a Bill should then be drafted on the lines thus got at. What is wanted is a practical working Act suited to the people and the country.

It is not difficult to elaborate a scheme which will look well in theory, but will utterly fail in practice.

The main difficulty is pay. Regulation XII. of 1817 is very vague as regards pay, and custom has to this day beaten the law and the Board's rules, and the "neg" is paid by nearly every raiyat.

I think this fact should be acknowledged and made legal.

7. The next question is that of duties. I am opposed to any change in the duties of the patwari as regards the raiyat. Even in the short time I have been in this Division I have seen how necessary such an officer is in Bihar. His duties towards the zamindars and Government may be altered. The zamindar now asks that he should be his nominee and his servant apart from Government control, and that the Collector should punish the zamindar for any failure to keep up records.

If so, there must be local centres for the registration of changes—in fact, the kanungoes provided in the Regulation—but they must be paid, and the question is how they are to be paid. Probably the best solution would be their payment by fees payable on mutations. It would be necessary to make the patwari criminally liable for any mutation not registered. This might be done by making the kanungo give the zamindar or raiyat, as the case might be, a certificate of registration to be shown to the patwari, and failing exhibition of this within a given time, the patwari should be bound himself to report. This is the system adopted by the Vaccination Act. Or the patwari might be held liable to report all mutations on their occurrence.

8. The next question is appointment. The patwari is a village, not an estate's official, and any reorganisation of the system must provide for his appointment by the Collector or some other officers in the event of the zamindars failing to appoint or quarrelling about the appointment.

9. Then comes the question of summary realisation of rent. This certainly ought to be given with proper accounts, and the question is how it is to be done. I doubt much if it can be done if the patwari is the zamindar's servant, but if made independent of the zamindar, I see no reason why an extract from his accounts should not be held to be evidence of the existence of an area sufficient to allow the zamindar to take execution on allowing the raiyat, should he choose to object, to stop execution by a suit. I am disposed to think this would be the fairest solution, and that the zamindar would agree to drop his present connection with the patwari if he were given summary execution. In that case the raiyat ought to pay his share of the patwari's pay as a return for having his accounts kept, and the zamindar would pay his share in return for the boon of summary execution.

10. The question of how the cost of the survey is to be realised requires attention. Colonel Sandeman's plan practically throws all on the zamindar except cost of supervision. To this may be added cost of chainmen and coolies, which the zamindar cannot supply without paying for, and which may fairly be added to the cost of the survey and divided, unless the suggestions made below be deemed feasible.

I think that Section 114 of the Tenancy Act is sufficiently elastic, and that it would be legal for Government to say that the raiyat should pay the cost of supervision which Colonel Sandeman takes at Rs. 70 per square mile. This would leave the zamindar to pay surveying and labour, which, if done by a paid staff, are estimated to cost Rs. 85 per square mile, but which, if done by patwaris, would cost less, and probably make the contribution of zamindar and raiyat pretty even.

11. The meeting were unanimous in supporting the view adopted by me in this office, No. 1261R., dated 22nd ultimo, regarding the *laggi* to be adopted as the standard, and I do not think this point will give any difficulty.

12. Colonel Sandeman will submit his views more at length after he has received printed copy of the proceedings of the meeting.

Enclosure 2, in No. 10.

PROCEEDINGS at a Meeting of Zamindars and Indigo-planters held at the District Board Office, Muzaffarpur, at 7 a.m , 28th March 1892, to consider the proposals made by Colonel J. E. Sandeman for the cadastral survey of Bihar as contained in a printed note, dated 4th idem (copy annexed), which had already been circulated for general information.

Present:

D. R. Lyall, Esq., C.S.I.,

Commissioner of the Patna Division, in the Chair.

The Maharaja of Darbhanga, K.C.I.E.
Babu Bisnath Prasad Mahtha.
„ Dwarka Prasad.
„ Gowree Shankar.
„ Isree Prashad.
„ Jugdees Kumar Mukerjee.
„ Mahadeo Singh.
„ Nandan Lall.
„ Parmeswar Narain Mahtha.
„ Ram Dhary Sahay.
„ Surj Deo Narain.
Syed Mahamed Ali Khan.
W. B. Hudson, Esq., C.I.E.
T. Gibbon, Esq., C.I.E.
J. J. Macleod, Esq.
T. R. Filgate, Esq.
H. Spry, Esq.
H. Collingridge, Esq.
E. Macnaghten, Esq.
E. Dalgleish, Esq.
Rudstone Brown, Esq.
Maxwell Smith, Esq.
C. R. H. Webb, Esq.
E. Thorpe, Esq.
A. Hume, Esq.
A. Macrae, Esq.
N. N. Macleod, Esq.

There were also present—

Lieut.-Col. J. E. Sandeman.
G. J. B. T. Dalton, Esq., Collector of Darbhanga.
A. Forbes, Esq., Collector of Muzaffarpur.
W. D. Blyth, Esq., Collector of Champaran.

The Chairman, inintroducing Colonel Sandeman to the meeting, explained that the object of inviting the gentlemen present to meet Colonel Sandeman was to offer an opportunity for free discussion, and to ascertain what plan the local zamindars wished to be followed in making the approaching cadastral survey.

Colonel Sandeman, at the Chairman's invitation, then addressed the meeting as follows:

Maharaja and Gentlemen—With the Commissioner's permission I wish to say a few words which I think will clear the way for discussion. I hope you will kindly give me your attention. I have put down what I have to say on paper that I may not forget anything.

I would like to draw your attention to three things—

(1) the precautions we professional surveyors take to ensure accuracy;
(2) the steps which zamindars need take to protect themselves if they still think the amin or patwari has the power to injure them;
(3) the advantages of the plan proposed by me in a note which you, who are here, have probably read.

Now as to (1), if you examine the map on the table, you will see it is signed by myself and my Head Assistant as a guarantee of accuracy, and if such a map should turn out inaccurate, our appointments would not be worth an hour's purchase. The boundary has been compared and passed after reference to the old revenue survey map, with which it agrees. We can ensure the accuracy of the maps, whether they be surveyed by patwaris or amins, because we run three or four linear miles, if necessary, of independent check lines

lines in any square mile of mapping. These check lines will be surveyed, plotted, traced off, and then applied to the original map for comparison; they will be open to the public for inspection if necessary; and it is in the power of all who may still doubt the correctness of the survey to apply what further checks they please.

We also undertake to ensure correct entries as a rule on the record of rights. The status and rent of the tenant are entered in the presence of the Assistant Settlement Officer, and disputes are settled by him. Therefore there need be no doubt about these.

But let us suppose, for the sake of argument, that the supervision of the survey and settlement staff is not strong enough to ensure accuracy. The question (2) then arises, what is a zamindar or tenant to do to make sure that he will not suffer injustice at the hands of men who are at the present moment ignorant of surveying, and who may, through self-interest or from other motives, prove corrupt?

I have already proposed in the note sent recently to the Commissioner that the representatives of the raiyat and zamindar should write the records simultaneously in duplicate as a check against falsifications.

Further than this, when the papers are completed, the zamindars and tenant will each have a slip given him, on which will be entered all his fields with their boundaries, so that they can be recognised away from the ground even, and statistics of area, &c., and this slip he will hold for at least a month prior to final attestation in his possession. Surely that is giving him time enough and opportunity enough to discover if any entry is wrong. He need not attest, that is, accept the record by his signature, if he finds it to be so.

A month's notice of the date of attestation is given, so that if the zamindar or his agent is present then, it is impossible he can be cheated. I cannot conceive what further than this can be done. Nothing will be *sub rosâ*, anyhow, and I do not see how there can be any favouring of the raiyat at the expense of the zamindar, a leaning this way being credited to Government servants by some.

I hope I have shown that any one has the opportunity to protect himself, but if any one will go to the wall it will be the tenant, who is too weak to assert his rights.

I have tried to make it clear that neither the patwari nor amin has the power to injure any one's interests, for the checks are too severe.

A double survey is made of all village boundaries, and they are then compared with the 4″ maps of the revenue survey, but some apprehend that many boundary disputes will arise, and that unscrupulous landlords will have the opportunity of encroachment.

But where is the latitude for this in a country such as this, which is so closely cultivated? We have possession to guide us and the old 4″ maps of the revenue survey, which are mathematically correct, and from which the boundaries can be transferred to the new maps. What chance can a man then have who makes a false claim? All we have to do is to lay down the old 4″ map boundary, which will be upheld in any court of law.

As a proof of how well this is understood, I may mention that we have already surveyed about 800 square miles of boundary traverse lines in Muzaffarpur this season, and my assistant, Mr. Pemberton, tells me he has heard of only one real boundary dispute, and I have been told of the existence of some more this morning, but they are few comparatively.

Some say the survey will cause great disputes about areas, but I hope our procedure will enable us to overcome this difficulty. We will first record all areas in acres to obtain a uniform denomination of comparison, and then, if there be a dispute, wait for the length of the *laggi* to be fixed by arbitration.

There are people who say the amins will not pay for food, will take bribes, and will injure the crops, but I assure you we take every precaution against such

 malpractices.

malpractices. I will just quote the rules which were in force during the pas-experimental survey. They are taken from Colonel Barron's handbook :—

"1. During the survey of a village the amin must take care that no damage is done to the standing crops . . . . for the first fortnight or three weeks after indigo is sown the amins must be careful not to go on the fields more than is necessary. . . . The survey of indigo lands will not be stopped, because the crop is sown ; only extra care will be taken that injury is not done when the plant is coming up.

"2. Any member of the establishment who can be proved to have received, on any pretence whatever, any present or gratuity from the inhabitants . . . . will be summarily dismissed and prosecuted. He will also be liable to be sent for trial.

"3. All members of the establishment must pay in ready money for all supplies received by them, taking receipts from the bazar men and others, &c."

When one zamindar has much property, it will be unavoidable not to carry on operations in more than one place at the same time, for if surveying were to wait on the zamindar's pleasure, the cost would rise very rapidly, for the charges for supervision can only be kept under by spreading them over a large area.

A great deal can be done by mutual arrangement with the zamindar to meet his wants. He on his part should engage extra karindas, and, as I have already pointed out, if he is properly represented at attestation, he cannot be cheated as to the entries, and the checks on the surveying he can test for himself in the survey-settlement office.

The maps and papers will always be open to the public. A notice can be inserted in the public prints giving a list of mauzas which are thus ready for inspection from time to time.

As to (3), I have the following remarks to make. When I proposed to work the survey through the zamindars, I thought that in every mauza or farm the patwari and perhaps a gumashta and some menial farm servants might be trained to do the work for nothing, which would have the result of creating the agency required for effecting mutations. But I have met with the difficulty that in Bihar there is a dual control over the patwari. We cannot make him work, as he is paid by the zamindar, and the latter cannot punish him because this is the prerogative of the Collector! I suppose everyone is agreed as to the absurdity of such an arrangement, and probably there will be legislation—although I have no authority for saying so—either to cast the patwari adrift or to annex him wholly. Let us suppose, for the sake of argument, that the former is an accomplished fact, and that in future the burden of effecting mutations rests with the zamindar. Here, then, is seen with greater force the necessity of some such scheme as I propose ; for how can the zamindar fulfil his obligations in any other way? He would have to hire an amin at whose mercy he would be, and would not have trained men to turn to on all sides if he could not trust one, as would be the case under my scheme. I have already explained in the note sent to the Commissioner how it will save half the cost of the establishment. The cadastral survey, excluding charges for fairing and attestation, will under it probably not cost more than 2 annas an acre to be divided between the zamindar and tenant. It is certainly worth the latter's while to secure his legal rights at this cost plus that of attestation, which is still a very small fraction of what he often pays for extracts from the cutcherry papers.

For the same charge the zamindar secures a correct rent-roll, which will enable him to make his collections with ease and save him much trouble and expense, as is obvious. When a survey is made through the agency of amins, who are foreigners as a rule, the country operated on is as barren after the operations as it was previously of any agency to keep up yearly mutations on the maps. But where patwaris are employed, the trained local agency required for the purpose is created by virtue of the education he receives *pari passu* with the new maps it will have to maintain. The man who is now totally ignorant of the use of a pair of compasses and scales will be taught mensuration, drawing and

and surveying: he will begin practical work slowly at first, but will soon become efficient, and after he has completed 2 or 3 square miles, he will be an experienced surveyor, and will know every inch of the mauza, the map of which he will be responsible for. He will doubtless transmit his knowledge to his children, and thus the educational seed which will be sown may bear fruit many fold. Zamindars may have their sons, and planters, their assistants, trained in surveying for a trifling fee, and they will thus be no longer in the hands of patwaris or amins in all matters connected with land measurement. Now, after discussion, if you will tell me, gentlemen, what method of survey you prefer, I will do my best to meet your wishes. His Honour has given me *carte blanche* in the matter, and with the approval of the Commissioner I am in a position to do what suits you best. The last word I would say is, that I hope you will freely criticise the operations when they commence, so that we may become aware of our weak points and have the opportunity of repairing them.

The Maharaja of Darbhanga, at the Chairman's request, explained Colonel Sandeman's views in Hindustani.

The Chairman invited criticism or questions by any of the persons present.

Babu Parmeswar Narain Mahtha asked how the nominee of the raiyats, who it was intended should assist the zamindar's muharrir in writing the khasra and khatian, was to be appointed.

Colonel Sandeman replied that he anticipated no difficulty on this point. The zamindar would, in practice, probably appoint both men subject to the approval of their representative by the raiyats. The matter would be one of mutual agreement. Indeed, it might not be necessary to appoint two men if the one man appointed by the zamindar were approved by the raiyats.

Mr. Gibbon remarked that it was important that the meeting should have some information as to the probable time the survey of each district would take. The Bettia estate comprised about 1½ million acres, and it would be a difficult matter to arrange for the large establishment necessary to watch the landlord's interest during the operations.

Colonel Sandeman stated that during the next survey season (commencing 1st October 1892), there would, for the cadastral work in the three districts, Muzaffarpur, Champaran, and Darbhanga, be two survey camps (each with a sphere of 500 square miles), in the next season six, and in the third season there would be eight such camps.

The Chairman explained that Colonel Sandeman would be prepared to concentrate the camps or not according to the general wish of the zamindars themselves.

Colonel Sandeman pointed out that the attestation by the Settlement Officers, a very important part of the work, could always be put off so as to suit requirements in this respect.

Mr. Gibbon remarked that part of the staff would apparently be paid by the zamindar and part by Government. The question arises how will the zamindars recover any share of their expenses from the raiyats. He would also prefer that both the amlas be appointed by the raiyats rather than that friction should be caused between them and the zamindar in this matter.

Colonel Sandeman again observed that this must be a matter of mutual arrangement between the two parties. The zamindar would not be allowed to appoint men inimical to the raiyats.

Mr. W. B. Hudson desired to urge, in behalf of both zamindars and planters, that if the patwari is to be employed as a surveyor, it is absolutely necessary that he should first be disestablished as a Government servant. At present theoretically he is under dual control; practically he is master of both Collector and zamindar. This should be put an end to, and this is the time to do so.

The Maharaja of Darbhanga, when appealed to by Mr. Hudson, said that although personally in favour of the views advanced by him, he could not express any opinion as representing others.

Mr. Gibbon drew attention to the question of keeping up the record of rights in the future. It was very necessary to determine at once by what

agency this should be done, whether by zamindari agency or that of Government.

Mr. W. B. Hudson urged that if the patwari's position were not at once properly defined, there would be complications in future. The following Resolution was then proposed by Mr. Hudson, seconded by Babu Ramdhari Sahay, and carried unanimously :—

> "That previous to the patwari being educated and employed in the proposed survey at the expense of the zamindar, his *status* should be altered and his present dual position abolished. That in future his connection with Government should cease, and he should be simply the servant of the zamindar. That in future for the performance of the duties now carried on by the patwari, the responsibility should rest upon the zamindar."

Babu Ramdhari Sahay inquired if Government contemplates the levy of a cess to pay the kanungoes whom it has been proposed to employ in keeping up the record of rights.

The Chairman stated that this question had not yet been settled, but that if kanungoes were employed they would probably be paid by personal fees on mutations. He was not, however, in a position to give any official information on the subject.

The Chairman then put the question whether the meeting was in favour of Colonel Sandeman's proposals, viz., that the cadastral survey work should be done by the existing village agency (details to be worked out hereafter) or of its being done by paid agency.

The sense of the meeting was strongly in favour of Colonel Sandeman's proposals.

Mr. Gibbon assented, but again pointed out the difficulty in the apportionment of the zamindar's expenses between himself and the raiyats. Government should, in the first instance, pay the patwari and other local agency, and afterwards assess the total costs between the two parties.

Colonel Sandeman observed that if the patwari and muharrir were to be paid separately in respect of their survey work, the expense would be greater than if it were done by trained agency, as the latter would work more quickly. In Jhansi the patwaris did the survey and carried on their other duties, such as recording mutations, at the same time.

Mr. Gibbon desired to place on record the following note which was read out to the meeting by the Chairman—

> "In the event of Colonel Sandeman's scheme being adopted, I would ask that Government make such arrangements that the total cost shall fall in equal proportions between zamindars and raiyats, insomuch as Colonel Sandeman's scheme involves the payment by the zamindar of a large portion of the cost in the shape of the salaries of servants whom the zamindar would lend; and without some such arrangement as that asked for, none of this portion of the cost will be recoverable from the raiyats, and the zamindar's costs will thereby be unduly enhanced."

Babu Ramdhari Sahay wished for time to consider this question.

Mr. Gibbon remarked that there should be one paymaster, not two.

Mr. Macnaghten suggested while the patwari was being educated and during his employment in the survey, he should be paid by Government.

The question of the length of the laggi to be used in the survey was brought before the meeting by the Chairman. Mr. Lyall explained that after receiving full reports from the different District Officers, he had recommended to Government that the parganawar laggi, which was used in the revenue survey, should be adopted as the standard of measurement under Section 92 of the Bengal Tenancy Act.

This met with unanimous approval, it being explained by the Chairman that in any individual case where the use of a different length of laggi could be established by proof it would be adopted.

The

The Chairman then summed up the conclusions arrived at by the meeting as follows :—

1. That this meeting is in favour of local agency being employed and the patwaris being educated.
2. That this meeting is unanimously of opinion that the dual control over patwaris should cease.
3. That in the opinion of this meeting further time is necessary to consider details regarding the realisation of the raiyat's share.
4. That this meeting is of opinion that one local centre in each district is sufficient for training patwaris.
5. That the revenue survey laggi as adopted in each pargana be adopted as the basis of the survey.

The meeting unanimously assented to the above summing up of the Chairman.

The Chairman then informed the meeting that, subject to the approval of Government, it had been arranged with Mr. Gibbon that Colonel Sandeman should at once remove one-half of his traverse establishment to Bettia, where the proposed system of education of patwaris would be immediately set on foot, so as to permit of the cadastral survey of 500 square miles in Champaran during next cold weather; Mr. Gibbon consenting to send 250 patwaris to be trained at Motihari, and to the principle that each patwari should be employed on survey work in the villages of which he is ordinarily in charge.

The system will thus be worked tentatively on a sufficiently large scale next cold season in Champaran, while in Muzaffarpur the patwaris will meanwhile be trained, and it is hoped that a similar plan will be found to be practicable in that district also.

Mr. Macnaghten and other gentlemen present mentioned the occurrence of several disputes in regard to boundary marks being laid down by the amins attached to the traverse party.

Colonel Sandeman undertook to direct the survey party to lay down the triple junction pillars and other boundary marks according to the revenue survey map, and to instruct Mr. Pemberton to correct any mistakes that may have already occurred in the same manner.

Mr. Macnaghten also complained that notices had not been received by some planters of the intended visits of the survey party to their villages. Colonel Sandeman said that he understood that notices were being issued in the manner required by law, but promised to look further into the matter.

The meeting then separated.

D. R. Lyall,
Commissioner.

Enclosure 3, in No. 10.

PROPOSED SYSTEM FOR BIHAR.

THIS is based on the following premises :—

Premises on which the proposed system is based.

1. That each zamindar provide a patwari and muharrir or assistant [one or other the nominees of the raiyats] for every circle. That he also provide a chainman and coolies.

2. That the patwari and muharrir survey, write the records, extract all statistics of the circle, and finally fair the records.

3. If the zamindar fail to provide these individuals or any of them, that he should individually pay for substitutes.

4. That no patwari be forced to do the survey as part of his duties, nor pressure be brought to bear on the zamindars in this respect.

Unit of area of each camp.

The unit of area of each camp per season will be 500 square miles, or 320,000 acres with 640,000 fields approximately.

Supervision and its cost.

The supervision necessary for the above area will be—

	Rs.
One Surveyor and Assistant Surveyor with settlement allowance - - -	610—7,320
Clerks, &c. - - - -	140—1,680
Travelling allowance - -	1,730
Mapping draftsman - -	2,580
Tracing - - - -	900
Estimating - - -	2,520
Vernacular records - -	4,110
Field Establishment.	
2 Head Inspectors - -	900
15 Inspectors - - -	4,050
Menials—Chainmen - -	4,050
Ditto - - - -	160
Instruction of patwaris and contingencies - -	2,500
Total -	32,500
Share of Deputy Superintendent's charges - -	2,500
Grand Total - -	Rs. 35,000

or Rs.70 per square mile.

The above supervision is ample and is more than double what would be necessary if the patwaris were Government servants and we had complete control over them.

If a patwari be available for every area from 2 to $2\frac{1}{2}$ square miles, then there will be 200 to 250 in 500 square miles, which area they will complete in one year.

The agency for the survey and the time it will take.

If a patwari be available for every area of from 4 to 5 square miles, then there will be the same number (200 to 250) in 1,000 square miles, which area will be surveyed in two years, and the same supervising staff will be spread over this double area.

The cost the same whether the patwaris' circles be large or small.

The results and cost in the end will be identical, but the supervision will work less advantageously in the latter case, as the same number of men will be spread over double the area in each season.

Both the proprietor and raiyat to be represented to check falsification.

Supposing the patwari represents the raiyat's interests, the zamindar's muharrir will write the khatiyan, while the patwari writes the khasra, entry for entry.

Other checks.

Besides this check on falsification, there is that of the inspectors of the circle, who will purtal 25 of the entries, the head inspector, and the camp officer and his assistant. All these checks should ensure general accuracy.

The final check.

The final attestation will, moreover, follow when the rents of holdings and status

status of tenants will be entered in the presence of the Assistant Settlement Officer. Each patwari will require a chainman and three coolies; at khanapuri one coolie will suffice. The rates of payment will probably be 2½ and 1½ annas a day.

Amount of menial labour required and the charges for the same.

Zamindars will be asked to provide their own farm servants and to induce the raiyats to assist. They will thus save all charges under this head. If the zamindar does not provide labour, the charges against him will be about Rs. 25 a square mile. I need not enter into the calculation here.

Instruction of patwaris.

It is intended to instruct the patwaris in the hot weather and rainy season, previous to the commencement of the survey. Those to be employed in October 1892 will be trained during May to September 1892. Each man will require three months' instruction.

The instructing staff will be—

	Rs.
1 Head Inspector -	50×6=300
3 Inspectors - - -	3×24×6=450
10 Chainmen - - -	10× 6×5=300
Total - - - - -	Rs. 1,050

This charge is already included under supervision.

The patwaris will be taught plotting from field-books, area extraction, drawing, numbering, writing, tracing, chain surveying and plane-table surveying. The method of cadastral survey in ordinary use will be taught by means of a model village of small extent and the use of a miniature chain.

The village will be marked out in a compound, and will contain the fields and ordinary topographical features of a real village.

Standing at one spot in the model village, the patwari has a bird's-eye view of the whole, and learns the system of survey in one-tenth the time that he ordinarily would need. He can, moreover, be taught all manner of ways of overcoming difficulties in a very advantageous manner.

Details of work to be done.

The patwari will begin the survey of his circle in October and complete it in the following order:—

1. The boundary.
2. The field survey.
3. The areas.
4. Khanapuri.
5. The trace and terij.
6. The milan khasra, jinswar, &c.

The duplicate of the areas will be extracted by the muharrir under the eye of the Camp Officer after he has put the original areas under lock and key.

The muharrir will also write the khatians and parchas *pari passu* with the khasra.

It is anticipated that the patwari will require the whole year to complete the work of his circle. But if the circles are even smaller than 2 or $2\frac{1}{2}$ square miles, the system will work all the more advantageously. The Director of Land Records tells me there is a patwari in each village.

The supervising staff permits of one Inspector for every area of 30 or 35 square miles, and a Head Inspector to every area of 250 square miles.

Duties of Inspectors.

The Inspector's duties are to compare and pass all boundaries, and to test the survey and record generally as it proceeds.

If on independent purtal any of the work will not stand the usual professional test, the Inspector will be held responsible.

The Head Inspector will also have to answer for the Inspector's neglect of duty.

The new procedure may cause modifications on the plan of final attestation.

Final attestation, how affected by the patwari procedure.

The Assistant Settlement Officer must take scattered villages as he finds them ready, and if he does this, he can also overlook the Khanapuri.

Or the final attestation can be taken up in the season after survey.

The patwaris to fair their own records.

It is intended that the zamindar's patwari and muharrir should fair the records also, to prevent any charge on this account.

There should be only one office establishment.

All the work connected with the survey and record should be done in the one office, which should be called the Survey and Settlement Office.

The Assistant Settlement Officer's establishment should consist solely of the men required for case work and for final attestation.

A small staff of munserims and muharrirs will be required for checking the fairing.

Zamindars, how to be charged when they fail to provide establishment.

When zamindars fail to provide an establishment to make the survey, they must be charged with its cost individually.

The following is an estimate of the charge per square mile: —

	Rs.
Surveying - - - -	25
Khanapuri - - - -	15
Tracing, estimating, and completion of records - - -	20
Total - - -	60

Thus the zamindar who does not provide his own survey staff will have to pay—

	Rs.
For supervision - - - - -	70
Labour - - - - - -	25
Survey and records - - -	60
Total - - -	155

instead

instead of only Rs. 70, which is all he would have to pay if his servants were trained and made the survey.

This rate of Rs. 155 is a very high one, but perhaps the charge for labour might be reduced; and if amins are entirely employed, the all-round rate would certainly not be so high in Bihar.

Remarks as to comparative rates.

There is no doubt the cost of a patwari survey will be a low one, but I would not like to guarantee Rs. 70 or any definite rate per square mile. The little control we have over the patwaris introduces an element of risk into any such plan as I propose, which may upset any estimate.

A patwari survey under professional supervision is, however, past the experimental stage, and if the zamindars have enough influence to induce the patwaris to work, it must succeed.

The above is a rough sketch of the procedure that I propose to adopt, with the approval of Government, if the zamindars and planters agree to co-operate in the manner that is necessary.

J. E. Sandeman.

4 March 1892.

EAST INDIA
(BEHAR CADASTRAL SURVEY)
(FURTHER REPORTS).

RETURN of Copies of, or Extracts from, the Reports not already presented to Parliament, of the Local Divisional, District, and Subdivisional Officers, and other Officers consulted on the Behar Cadastral Survey, and Questions connected therewith, such as the Maintenance of the Record of Rights.

(*Mr. Knatchbull-Hugessen.*)

Ordered, by The House of Commons, *to be Printed,*
6 *July* 1894.

[*Price* 2½ *d.*]

205 *Under* 3 *oz.*

EAST INDIA (CURRENCY AND SALE OF BILLS).

RETURN to an Address of the Honourable The House of Commons, dated 26 February 1894; —*for*,

"COPIES or EXTRACTS of further Telegraphic Correspondence between the Government of India and the Secretary of State, relating to the Indian Currency and the Sale of Bills on India."

India Office,
27 February 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Sir Donald Macfarlane.*)

Ordered, by The House of Commons, *to be Printed,*
12 *March* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

TABLE OF CONTENTS.

No.	From	To	Date.	Subject.	Page.
1	Viceroy - - -	Secretary of State -	27 August 1893	Sale of silver bullion by Government.	3
2	Secretary of State -	Viceroy - - -	28 „ „	Large imports of silver - -	3
3	Ditto - do. -	Ditto - - -	31 „ „	Sale of silver bullion by Government.	3
4	Viceroy - - -	Secretary of State -	3 Sept. „	Ditto - do. - -	3
5	Ditto - - -	Ditto - do. -	5 „ „	Large imports of silver - -	4
6	Secretary of State -	Viceroy - - -	6 „ „	Sale of silver bullion by Government.	4
7	Viceroy - - -	Secretary of State -	8 „ „	Ditto - do. - -	4
8	Secretary of State -	Viceroy - - -	20 „ „	Ditto - do. - -	4
9	Ditto - do. -	Ditto - - -	1 October „	Duty on imports of silver -	5
10	Viceroy - - -	Secretary of State -	5 „ „	Ditto - do. -	5
11	Ditto - - -	Ditto - do. -	9 „ „	Ditto - do. -	5
12	Ditto - - -	Ditto - do. -	15 Dec. „	Sale of bills on India - -	5
13	Secretary of State -	Viceroy - - -	16 „ „	Alleged importation of Maria Theresa dollars into India.	6
14	Viceroy	Secretary of State -	17 „ „	Ditto - do. - -	6
15	Ditto - - -	Ditto - do. -	19 „ „	Ditto - do. - -	6
16	Ditto - - -	Ditto - do. -	30 „ „	Import duty on silver : sale of bullion by Government.	6
17	Ditto - - -	Ditto - do. -	8 January 1894	Ditto - do. - -	7
18	Secretary of State -	Viceroy - - -	9 „ „	Ditto - do. - -	7
19	Ditto - do. -	Ditto - - -	10 „ „	Coinage by mints of native states.	7
20	Ditto - do. -	Ditto - - -	16 „ „	Abandonment of minimum rate for bills on India.	7
21	Viceroy - - -	Secretary of State -	17 „ „	Minimum rate for bills - -	7
22	Ditto - - -	Ditto - do. -	17 „ „	Coinage by mints of native states.	7
23	Secretary of State -	Viceroy - - -	18 „ „	Abandonment of minimum rate for bills on India.	8
24	Viceroy - - -	Secretary of State -	20 „ „	Ditto - do. - -	8
25	Ditto - - -	Ditto - do. -	24 „ „	Sale of bills on India - -	8
26	Secretary of State -	Viceroy - - -	24 „ „	Ditto - do. - -	8
27	Viceroy - - -	Secretary of State -	25 „ „	Ditto - do. -	9
28	Secretary of State -	Viceroy - - -	27 „ „	Ditto - do. - -	9
29	Viceroy - - -	Secretary of State -	7 Feb. „	Sale of bills : as to declaring a minimum.	9
30	Secretary of State -	Viceroy - - -	7 „ „	Ditto - do. - -	9
31	Viceroy - - -	Secretary of State -	12 „ „	Ditto - do. - -	9
32	Ditto - - -	Ditto - do. -	13 „ „	Ditto - do. - -	10
33	Secretary of State -	Viceroy - - -	13 „ „	Ditto - do. - -	10

COPIES or Extracts of further Telegraphic Correspondence between the Government of India and the Secretary of State relating to the Indian Currency and the Sale of Bills on India.

— No. 1. —

From the Viceroy to the Secretary of State.—27 August 1893.

THERE still remain about 120 lakhs of tolas of uncoined silver, which was taken from the banks. It is not advisable at present to add to the circulation by coining this silver. Do you object to our selling the whole of it in the Indian market, or such portion of it as we may be able to dispose of at a price which appears reasonable ?

— No. 2. —

From the Secretary of State to the Viceroy.—28 August 1893.

How do you account for present very large imports of bullion ? Who are buyers ? Is there any special reason ?

— No. 3. —

From the Secretary of State to the Viceroy.—31 August 1893.

IN reply to your telegram of the 27th, about silver. Would it not be better to retain in the Currency Reserve the silver remaining uncoined ?

— No. 4. —

From the Viceroy to the Secretary of State.—3 September 1893.

To the plan mentioned in your telegram of the 31st, as to uncoined silver, there are the following objections : (1.) By Act 8 of 1893 it is forbidden to include bullion in the Currency Reserve. (2.) If the still uncoined silver could be placed in the Reserve, it would practically be added to circulation, as a corresponding number of coined rupees would be thereby released, which is what we wished to avoid, our object being to prevent an unnecessary addition to the number of rupees at present in circulation. (3.) The sale of the silver remaining uncoined would help to meet the demand for silver bullion, and would to this extent stop the importation of silver from England as a means of remittance to India in competition with your bills. Please reply at once, as coinage at the rate of three lakhs of rupees a day is now going on at the Mints.

— No. 5. —

From the Viceroy to the Secretary of State.—5 September 1893.

YOUR telegram 28th August. Causes of large imports of bullion somewhat obscure, owing to absence of accurate knowledge of destination. It is reported that buyers are exclusively native dealers and speculators, mainly Marwaris at Bombay, who state that they have been buying in compliance with orders from interior, from Agra and Delhi for silversmiths, and from Gwalior and other Native States. Some of larger mints in Native States have been closed, but others reported to be coining freely. Probably there has been some increase of coinage, but we doubt whether it accounts for any material proportion of imports. Amongst other causes assigned in answer to inquiry are present cheapness and future uncertainty of silver leading to speculation, favoured by ignorance of masses, who have not yet realised full extent of divergence in value between rupees and bullion. Speculation has also been fostered by doubts as to permanency and efficacy of currency legislation created in public mind by failure to sell Council bills and maintain exchange value of rupee at sixteen-pence, as expected by many. Also it is said that hoarded rupees are being replaced by silver, but there is no evidence that this is the case. We anticipate there will always be considerable demand for silver in India, but special causes of recent large imports appear to us to be, first, speculation; secondly, demands for cheap silver to make ornaments; and, thirdly, perhaps larger coinage at some smaller mints.

— No. 6. —

From the Secretary of State to the Viceroy.—6 September 1893.

THE plan mentioned in your telegram of the 3rd about silver bullion would depress silver in India in order to raise the value of your own rupees, which seems a questionable proceeding. It would be better to hold the bullion in your Treasury balances, coining it when you find it desirable to do so.

— No. 7. —

From the Viceroy to the Secretary of State.— 8 September 1893.

WE think that the sale of our silver would hardly depress prices more than does the sale of silver imported into India. In consequence of the announcement that a large amount of silver has again been shipped, we think it most desirable that the silver which we hold should be used to supply the demands in India. To retain it in our balances will not avoid our difficulty.

— No. 8. —

From the Secretary of State to the Viceroy.—20 September 1893.

I REGRET that I cannot approve of your proposal about silver bullion, for the reason which I gave in my reply on the 6th of September.

— No. 9. —

From the Secretary of State to the Viceroy.—1 October 1893.

I SHOULD like to know whether you have formed any opinion as to the policy of putting a tax on the imports into India of silver bullion.

— No. 10. —

From the Viceroy to the Secretary of State.—5 October 1893.

I AM opposed to the levy of a duty on imports of silver for the present. The practical difficulties are serious, and for the purpose of raising exchange the measure is one of doubtful efficacy. I think that we should wait till we see the condition of exchange in the cold season. I shall return to Simla on the 8th, and, after discussing the situation with Barbour, will telegraph a fuller explanation, but I have ascertained that this is the opinion which he holds.

— No. 11. —

From the Viceroy to the Secretary of State.—9 October 1893.

I HAVE fully discussed the question with Barbour, and adhere to my opinion that the imposition of a duty on silver might not materially improve exchange, and that such a step would be premature. If the price of silver were to fall still lower, the effect of the duty would *pro tanto* be neutralised, and the measure might prove abortive. I doubt whether India can continue to absorb the large amounts of bullion at present competing with your bills. The following reasons are given in explanation of the imports:—(1) Some Native mints are said to be taking considerable amounts; as to this we are making inquiries. (2) The retail dealers are making large profits, owing to ignorance on the part of their customers. (3) It is said that silver bars are being purchased as a speculation, and taking the place of rupees for the purpose of hoarding; there is some evidence that old rupees are coming back into circulation. (4) The difference of Indian and English prices gives importer a profit of 2½ per cent. In time the effect of these causes ought to be diminished. All the other conditions have hitherto been unfavourable. The currency has been much inflated by the large amounts coined during the past year, trade has been slack, and enfaced paper has competed with your drawings. Later in the season we shall be better able to form an opinion as to the probable course of exchange, and the necessity of taking further measures for the effective establishment of a gold standard. The withdrawal of rupees from circulation is the only measure which would certainly have this effect. It may prove to be worth our while to take such a step, meeting the cost by the imposition of a duty on the import of silver. A further reason for delaying our decision is the uncertainty as to the action that will be taken by the United States.

— No. 12. —

From the Viceroy to the Secretary of State.—15 December 1893.

THE cheapness of silver creates a large demand for it here, and there is some reason to believe that rupees are coming out of hoards in considerable quantities in order to purchase it. The telegram yesterday of the proceedings in Parlia-

ment will also encourage speculative imports, by creating an anticipation that an import duty will be imposed. Money can at present be laid down here well under fifteen pence per rupee by importing silver for sale. There is some risk that the demands of trade in the cold weather may be largely met in this way, and that the slack season may supervene before the need for Council bills becomes active. Are you able to give us any idea how long you can maintain the minimum rate for them?

— No. 13. —

From the Secretary of State to the Viceroy.—16 December 1893.

CAN you explain alleged large importation of Maria Theresa thalers into India from Austria? Are they used as bullion or coin, or exported? Please telegraph reply if possible to-morrow.

— No. 14. —

From the Viceroy to the Secretary of State.—17 December 1893.

YOUR telegram of 16th. Maria Theresa thalers. We will reply after due inquiry from Bombay.

— No. 15. —

From the Viceroy to the Secretary of State.—19 December 1893.

OUR telegram, 17th December. All Maria Theresa thalers imported have been re-exported to Zanzibar, Aden, and Muscat. This is a regular trade, but demand recently increased. No imports for last six weeks.

— No. 16. —

From the Viceroy to the Secretary of State.—30 December 1893.

WE think it most desirable that some measure of confidence should be restored, and speculation in silver be restrained without absolutely binding our hands as to an import duty, which we wish to avoid except as a final necessity. With this object we are pressed to declare our intentions, both by advocates and opponents of import duty. Westland and I agree that we should immediately call for tenders at the mints for five million tolas of standard rupee silver, taking a price which would give tenderers better terms than imported silver. Such an announcement would have the desired effect, we think, as it would show that there is no immediate intention of putting on an import duty. The loss on the operation, though considerable, would not necessarily be permanent, as it could be recouped by afterwards buying silver and coining it. We request your Lordship's sanction to this proposal, and also, if the silver is sold, to our following it by a similar notification a week later. It would be sufficient if the announcement were to have the effect of stopping the imports of silver, even though none of our silver were sold. We trust Your Lordship will waive the objections which you made on the 20th of September last to a similar measure, as the circumstances have now so much altered, and the necessity for some immediate action has become urgent.

— No. 17. —

From the Viceroy to the Secretary of State.—8 January 1894.

As to our proposal to sell silver bullion, we wish to know your decision without loss of time. The renewal of the demand for bullion renders the situation more serious than ever. A question as to our intention of imposing an import duty is to be asked in Council on the 11th.

— No. 18. —

From the Secretary of State to the Viceroy.—9 January 1894.

I CANNOT agree to your proposal to sell silver bullion. The general position is now engaging my consideration.

— No. 19. —

From the Secretary of State to the Viceroy.—10 January 1894.

QUESTION in Parliament. Is it true that Pertabghur is coining eight lakhs, and a smaller state five lakhs, daily? Have you any information?

— No. 20. —

From the Secretary of State to the Viceroy.—16 January 1894.

Now that the export season has begun, I do not propose to maintain the rate of fifteen-pence farthing for bills. If applications are received at lower rates, I shall consider them on their merits from time to time. This may be publicly announced.

— No. 21. —

Extract. From the Viceroy to the Secretary of State.—17 January 1894.

WE still strongly urge that, in selling bills to-day, you should maintain the rate of fifteen-pence farthing. Money is reported by the Bank of Bengal to be scarce, and therefore it may to-morrow again put up its rate. If Your Lordship, after waiting out the week, abandons the minimum, we shall make no further objection.

— No. 22. —

From the Viceroy to the Secretary of State.—17 January 1894.

YOUR telegram, 10th January. Native states' coinage. Pertabgarh Mint can at most coin only a few thousands daily. In the three months, August, September, October, it coined a total of 2,25,000. Inquiry is being made as to later action there. Our information regarding Native States' coinage may be

summarised as follows :—Kashmir and Nepal Mints believed to be working Of other mints, the more important, such as Baroda, Gwalior, Bhopal, Indore. Hyderabad, have been closed to coinage. Amount being coined in Jeypore, Jodhpore, Pali, Nagore, Jaisalmir, Karaoli, Kotah, Jhallawar, Orchha, Nawanagar, and smaller States, so far as our information goes, cannot be more than 30,000 rupees daily, and very small proportion of silver recently imported goes to Native States for coinage.

— No. 23. —

From the Secretary of State to the Viceroy.—18 January 1894.

THERE were no tenders yesterday for bills. Please to make the announcement in time for next Wednesday's sale, when and how you think best.

— No. 24. —

From the Viceroy to the Secretary of State.—20 January 1894.

SALE of bills. An announcement is now being made throughout India in the terms of your Lordship's telegram of 16th January. The first result will be an attempt to rush the price down, the prevailing impression being that you must accept any rate which may be offered ; but the banks are in great straits for money, and firmness of balance of trade will restore confidence in the future and strengthen the rates tendered for bills.

— No. 25. —

From the Viceroy to the Secretary of State.—24 January 1894.

SINCE Saturday's announcement business has been practically at a standstill, the rate quoted being entirely nominal. Everyone is waiting to see what happens to-day, and predicts disaster if rates are allowed to drop too much. The banks must raise money immediately, and yesterday they were trying unsuccessfully to sell at 1*s.* $2\frac{3}{8}d.$ The prevailing opinion is that your Lordship has the situation in your own hands.

— No. 26. —

From the Secretary of State to the Viceroy.—24 January 1894.

COUNCIL BILLS. Highest bid 1*s.* $2\frac{3}{8}d.$ less than one lakh ; transfers 21 lakhs 1*s.* $2\frac{5}{16}d.$ We have refused all. The Government have determined to fix the minimum price at 1*s.* $2\frac{13}{32}d.$ and 1*s.* $2\frac{7}{16}d.$ this week.

— No. 27. —

From the Viceroy to the Secretary of State.—25 January 1894.

Council Bills. We were aware that the banks would continue to force low rates, but they must have money ; and we, therefore, believe that, in order to obtain competition with a prospect of a high rate, it is of more importance that you should announce a limit to the amount of bills which you will sell than a limit as to the rate at which they will be sold. We, therefore, recommend you to announce that for a specified period you will not allot more than a certain sum per week, fixing the period and the amount as you think best for the purpose.

— No. 28. —

From the Secretary of State to the Viceroy, 27 January 1894.

I will bear in mind the suggestion made in your telegram of the 25th, but I doubt the expediency of such a limit as you have recommended.

— No. 29. —

From the Viceroy to the Secretary of State.—7 February 1894.

Money very tight, but banks not likely to tender heavily, because they believe that, if you will accept at current rate, it will indicate determination to follow the market downwards, and collapse and panic will follow. It is urged in banking circles for the above reasons that you should declare a minimum for the next two months.

— No. 30. —

From the Secretary of State to the Viceroy.—7 February 1894.

Your telegram of to-day. Sold telegraphic transfers eight lakhs, 1*s.* $2\frac{11}{32}$*d.*; refused one and a-half lakhs, 1*s.* 2*d.* It is quite impossible for me to declare minimum.

— No. 31. —

From the Viceroy to the Secretary of State.—12 February 1894.

From want of confidence in exchange the export trade is being completely held back, as it is obviously advantageous for exporters to borrow even at 10 per cent. if at the end of a week they can secure exchange $\frac{1}{32}$*d.* lower. No tenders can therefore be expected while you are reducing the price of bills to meet the market, and while it is known that heavy arrears are pending. The banks and the public strongly urge that you should fix some rate below which you will not go before the end of April, and they believe that such an announcement would be followed by large demand and by the resumption of business. We fear without this the continual enhancement of the bank rate will lead to commercial difficulties. We hesitate to advise your Lordship after recent communications, but think it right that you should know the position in which affairs are at present.

— No. 32. —

From the Viceroy to the Secretary of State.—13 February 1894.

THE rate of exchange was hardening yesterday, but has now again given way owing to Reuter's having yesterday telegraphed that your Lordship would sell bills at the market rate of the day.

— No. 33. —

From the Secretary of State to the Viceroy.—13 February 1894.

I MUST adhere to my refusal to announce any minimum rate for bills. The banks cannot be expected to tender so long as they can obtain mercantile bills below the rates quoted for Council bills. Imports would, in my opinion, be supported more than exports would be stimulated, if a minimum rate were to be announced.

EAST INDIA (CURRENCY AND SALE OF BILLS).

COPIES or Extracts of further telegraphic correspondence between the Government of India and the Secretary of State, relating to the Indian Currency and the Sale of Bills on India.

(*Sir Donald Macfarlane.*)

Ordered, by The House of Commons, *to be Printed* 12 *March* 1894.

[*Price* 1½*d.*]

7.

Under 2 *oz.*

EAST INDIA (FACTORY INSPECTION).

RETURN to an Address of the Honourable The House of Commons, dated 25 April 1894;—*for*,

"COPIES of recent Correspondence with the Government of India on the subject of Inspection of Factories, and of the Factory Inspectors' Reports."

India Office,
4 May 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Mr. Provand.*)

Ordered, by The House of Commons, *to be Printed,*
9 *May* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C.,
and 32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

CONTENTS.

From	To	Subject.	Page.
1. Letter from Government of India, No. 14, 22nd March 1893. (with Enclosure.)	Secretary of State.	Circular Letter to Local Governments.	1
2. Letter from Government of India, No. 7, 28th February 1894. (with eight Enclosures.)	Secretary of State.	Forwarding copies of the Provincial Reports on the working of the Indian Factories Act during the year 1892.	6
3. Table - - - - - -	- -	Giving abstract of factory statistics.	216

COPIES of recent Correspondence with the Government of India on the subect of Inspection of Factories, and of the Factory Inspectors' Reports.

LETTER from the Government of India (Home Department, Judicial) to Her Majesty's Secretary of State for India (No. 14); dated 22 March 1893. (Received 10 April 1893.)

My Lord,

WE have the honour to forward, for your Lordship's information, a copy of our Circular Letter, No. $\frac{11}{861-867}$, dated the 30th June 1892, to Local Governments and Administrations, prescribing an Annual Report on the working of the Factories Act, and requesting Local Governments and Administrations to submit their provincial reports on the 1st July of each year. No such reports had been prescribed till the issue of our Circular of June last. The first reports due are, therefore, those relating to the calendar year 1892, which will reach us about the middle of the current year, and will be forwarded to the India Office, with such remarks (if any) as we may have to make on them, as soon as they have been considered by us.

We have, &c.
(signed) *Lansdowne.*
Roberts.
P. P. Hutchins.
D. Barbour.
A. E. Miller.
H. Brackenbury.
C. B. Pritchard.

(No. $\frac{11}{861-867}$.)

From *C. J. Lyall*, Esq., C.I.E., Secretary to the Government of India, to the Chief Secretary to the Government of Madras; the Chief Secretary to the Government of Bombay; the Secretary to the Government of Bengal, General Department; the Chief Secretary to the Government of the North Western Provinces and Oudh; the Chief Secretary to the Government of the Punjab; the Chief Commissioner of the Central Provinces; the Chief Commissioner of Burma.

Sir, Simla, 30 June 1892.

IN continuation of the communication from this Department, No. 429—435, dated the 25th March 1892, I am directed to invite attention to the marginally-noted extract from a Despatch, No. 59 (Statistics), dated the 18th July 1890, from Her Majesty's Secretary of State; and to request that an Annual Provincial Report on the working of the Indian Factories Act in * during each calendar year may be compiled in future under $\frac{\text{the orders of the Local Government}}{\text{your orders}}$ and submitted to this Department on or before the 1st July in each year.

. . "It would be extremely desirable that a yearly volume containing a *résumé* of all factory . . inspectors' reports should, when the new law is in working order, be published by your Government."

* the Madras Presidency.
the Bombay Presidency.
Bengal.
the North Western Provinces and Oudh.
the Punjab.
the Central Provinces.
Burma.

2. The Governor General in Council will for the present leave it to Local Governments and Administrations to determine the precise form in which the

report should be prepared, but, in order to ensure a certain degree of uniformity in the method in which the results are reported from different provinces, the forms of the statements which are annexed to this letter have been prepared in this office, and are now prescribed for adoption by Local Governments and Administrations. These statements should be carefully compiled in accordance with the instructions given on the forms, and should be attached as appendices to the annual provincial report.

3. The district statement (Form I.), which will accompany the reports submitted by district officers for factories in the interior and by the chief inspector or other officer designated by the Local Government for factories within presidency towns, should show the particulars stated in the form in regard to each factory in the district or presidency town which falls within the scope of the Act. The provincial statement (Form II.) will not give particulars of individual factories, but will show the district totals of each district in the presidency or province where factories exist, and the provincial totals in respect of the matters specified therein.

4. The report generally should follow the headings of the Act and of the rules framed thereunder, and should show the extent to which all their provisions have been observed in the factories in the Madras / Bombay / Bengal Presidency / the North Western Provinces and Oudh / Punjab, &c. . I am to request that the following matters in particular may be fully and adequately dealt with :—

(1.) Inspections.—A summary of the results and a general *résumé* of inspections should be given, as desired by the Secretary of State.

(2.) The sanitary condition of, and sanitary arrangements on, factories.

(3.) The general health of the operatives, especially of the women and children.

(4.) Wages and the general condition of the operatives.—Inspecting officers are not required by the Act to make systematic inquiry into this subject; but any general information which district officers or inspectors may be able to furnish as to the wages and condition of the operatives employed on factories, as compared with other classes of labourers, and in rural tracts with petty cultivators, will possess great interest.

(5.) The employment of women and children.—A paragraph should also be added, giving an account of the work of the certifying surgeons.

(6.) The fencing of machinery and mill gearing.

(7.) Accidents.

(8.) Prosecutions.—Convictions only will be entered in the prescribed statement, but a full account of the prosecutions undertaken under the Factories Act and of their results should be included in the body of the report.

5. I am to request that any further subsidiary instructions which may be necessary for the proper preparation and submission of the annual reports or statements in the Madras / Bombay / Bengal Presidency / the North Western Provinces and Oudh / Punjab, &c. may be issued under the / your orders of his Excellency the Governor in Council / his Honour the Lieutenant Governor (and Chief Commissioner) .

6. The

6. The Report for 1892 should be submitted to the Government of India by July 1893. It may not now be found practicable to make arrangements for procuring all the information required for the report and statements for the current year; but the Government of India trust that every endeavour will be made to complete them as far as possible.

I have, &c.
(signed) *C. J. Lyall,*
Secretary to the Government of India.

FORM I.—Statement to accompany Annual District Report on the Working of the

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.*							Whether the Factory is worked mainly (1) by shifts, or (2) by Mid-day Stoppages, or (3) otherwise.†	Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*) or (4) under Section 5 B (2) (*d*) of the Act or (5) otherwise worked.†
					Adults.			Children.			Total Columns 8 and 11.		
					Males.	Females.	TOTAL.	Males.	Females.	TOTAL.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
District Totals (6 to 12, and 15 to 23).													

Note.—Columns 2 to 14 of this Statement will be compiled from half-yearly Return I. submitted by occupiers (prescribed in the offices of Magistrates and Special Inspectors.

* The mean of the figures shown in the two half-yearly statements to be entered in these columns.

† In the case of factories worked "otherwise" full details to be given, *e.g.* (as to column 13), whether the factory is exempted the provisions of the law were not complied with and the steps taken to enforce compliance.

‡ Accidents to be shown as "Serious" where the injury caused results in or is equivalent to the loss of an eye or limb, or is so

§ The number of factories of each class to be separately shown.

Factories Act. Name of District (or Presidency Town)_____

Number of Accidents reported during the Year.				Number of Inspections held during the Year.					
Fatal.	Serious.†	Minor.	TOTAL.	By Magistrates	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	TOTAL.	REMARKS.
15	16	17	18	19	20	21	22	23	24
									ABSTRACT (DISTRICT TOTALS).
									Total No. of Factories.
									Cotton Mills.
									Jute Mills.
									Woollen Mills.
									Paper Mills.
									Breweries.
									Flour Mills.
									Cotton cleaning Factories.
									Cotton Presses.
									Jute Presses.
									Leather Works.
									Iron Works or Foundries.
									Sugar Works.
									Printing Presses, &c. §
									TOTAL - - -
									Number of Factories inspected once during year.
									„ „ twice „ „
									„ „ three times „
									„ „ more than three times „

Home Department Notification No. 428, dated 25th March 1892). Columns 15 to 23 will be compiled from the Registers kept in under Section 5 A (2), or the reasons for which shifs or stoppages were not enforced; and (as to Column 14) the reasons for which severe as to incapacitate the labourer from work for 21 days or more.

FORM II.—Statement to accompany Annual Provincial Report on the Working

Name of District.	Number of Factories within the scope of the Act.																Number of Factories entered in Columns 2 to 16.	Number of Factories entered in Columns 2 to 16.							Average Daily Number of Operatives Employed on the Factories entered in Columns 2 to 16.					
																			Inspected during the Year.						Adults.			Children.		
	Cotton Mills.	Jute Mills.	Woollen Mills.	Paper Mills.	Breweries.	Flour Mills.	Cotton cleaning Factories.	Cotton Presses.	Jute Presses.	Leather Works.	Iron Works or Foundries.	Sugar Works.	Printing Presses.	—	—	—	—	Other Factories within scope of Act.	Total of Columns 2 to 15.	In which Steam Power is used.	In which Steam Power is not used.	Total Columns 17 and 18.	Once only.	Twice (but not three times).	Three times.	More than three times.	Total Columns 20 to 23.	Not inspected during the Year.	Total Columns 24 and 25.	Males.	Females.	Total.	Males.	Females.	Total.	Total of Columns 29 and 32.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	14 (*a*)	14 (*b*)	14 (*c*)	14 (*d*)	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Provincial Total - -																																			

Columns 1 to 47 of this statement should be prepared from the statements accompanying the district Annual Reports on the working of the statement. If the systems of working referred to in Columns 34 to 43 have altered during the year in any factory the system in force at the end Districts and by the Chief Inspector or other officer designated by the Local Government in respect of Presidency Towns.

After Column 14 should be added as many columns [14 (*a*), 14 (*b*), 14 (*c*), &c.] as are necessary for showing any classes of factories other than or more in a Province, should be separately shown. Specially important industries should be separately shown, even if there are less than ten

The totals of Columns 16, 19, 26, 37, 43, should agree; or the differences should be fully explained.

LETTER from the Government of India (Home Department, Judicial) to Her Majesty's Secretary of State for India (No. 7); dated 28 February 1894. (Received, 19 March 1894.)

My Lord,

IN continuation of the Despatch from the Government of India, No. 14 (Judicial), dated the 22nd March 1893, we have the honour to forward the Reports on the working of the Indian Factories Act, XV. of 1881 (as amended by Act XI. of 1891), in the Provinces noted in the margin during the year 1892.

Madras.
Bombay.
Bengal.
North-Western Provinces and Oudh.
Punjab.
Central Provinces.
Burma.

2. We have carefully considered these Reports, but the conditions under which industries are carried on and operatives are employed in different factories in the several Provinces are so widely different that we have not thought it advisable at present to tabulate or compare the results.

It will, however, be observed that there are only 653 factories (including seasonal factories) in all the Provinces (omitting Assam); they employ on an average nearly 317,000 hands daily, of whom nearly 43,600, or 13·7 per cent., are women, and less than 19,000, or 6 per cent., are children under 14.

No

of the Factories Act. Name of Presidency or Province

Number of Factories entered in Columns 2 to 16 worked mainly by				Number of Factories entered in Columns 2 to 16.						Number of Accidents during the Year on Factories entered in Columns 2 to 16.				Number of Persons Convicted during the Year in respect of Factories entered in Columns 2 to 16.												REMARKS.
				On which general Holiday ordinarily given.		Exempted.								Under Section 15 (1) of the Factories Act, Clauses										Under Section 15 (2) of Factories Act.	Total Columns 57 and 58.	
Shifts or Sets.	Midday Stoppages.	Otherwise.	Total of Columns 34 to 36.	On Sundays.	On varying Week Days.	Under Section 5 B (2) (c).	Under Section 5 B (2) (d).	Worked "otherwise," i.e., not falling under Columns 38 to 41.	Total Columns 38 to 42.	Fatal.	Serious.	Minor.	Total.	a	b	c	d	e	f	g	h	i	Total (a) to (i).			
34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60

Factories Act, and the instructions given on the forms of those statements should, so far as applicable, be followed in the preparation of this of the year should be shown in these columns. Columns 48 to 59 should be prepared from statistics specially furnished by District Officers in respect of

those specified in Columns 2 to 14 of which any considerable number are worked in any Province. Any class of factories, of which there are ten factories.

No report has been received from Assam for 1892. In that Province there are very few factories, other than tea-gardens, which are regulated by a special law (Act I. of 1882), and are expressly exempted by the Factories Act from its operation. Reports from this Province will, however, be submitted in future years.

3. The most important of the reports submitted are those which deal with the condition of the operatives. Your Lordship will observe that there is a general consensus of opinion that, in respect of health, wages, and material prosperity, factory hands are, on the whole, better off than persons of the corresponding classes not employed on factories.

The reports show that the sanitary condition of, and sanitary arrangements on, factories are, as a rule, satisfactory, and that the provisions of the Act and rules have been generally complied with.

4. We propose to issue instructions regarding the desirability of more frequent inspections, especially by medical officers, and of a fuller investigation of accidents, which we regret to say are more numerous than they should be. As, however, the rules under the Factories Act of 1891 were only introduced during 1892 in most Provinces, the results of inspections during the year are, on the whole, not unsatisfactory.

 5. With

5. With reference to paragraph 2 of your Despatch of 1st June 1893, we desire to say that it has not been considered necessary to issue executive orders of the nature of general instructions to inspectors, inasmuch as the Act and the rules issued thereunder, which it is the duty of these officers to enforce, clearly indicate the matters to which their attention should be directed. Copies of the rules for each Province (except Assam, where they have not yet been finally issued) were forwarded to the India Office with the Despatches from the Government of India noted in the margin.

No. 14 (Judicial), dated 7th June 1892.
No. 19 (Judicial), dated 9th August 1892.
No. 27 (Judicial), dated 30th November 1892.
No. 12 (Judicial), dated 15th March 1893.

We have, &c.
(signed) *Elgin.*
G. S. White.
A. E. Miller.
H. Brackenbury.
C. B. Pritchard.
J. Westland.
A. P. MacDonnell.

(No. 1448 (Judicial), dated Ootacamund, 17 July 1893.)

From the Honourable *J. F. Price*, Chief Secretary to the Government of Fort St. George, to the Secretary to the Government of India, Home Department.

As requested in Mr. Lyall's letter, dated 30th June 1892, No. 861—11, Judicial, I am directed to forward a review and summary of the Reports of the Inspectors of Factories for 1892. The statement in Form II. prescribed in your letter is also forwarded.

EXTRACT from the Proceedings of the Government of Madras, Judicial Department (No. 1447); dated 17 July 1893.

Read again—

G.O., dated 22nd July 1892, No. 1315, Judicial.

Abstract.—Communicating to certain officers, with instructions, letter from the Government of India, requesting that an annual report on the working of the Indian Factories Act in the Madras Presidency during the calendar year may be compiled and submitted to the Government of India.

Read also the following papers:

No. 20, dated Vizianagram, 21 February 1893.

From *R. H. Shipley*, Esq., Acting Principal Assistant Magistrate, Vizianagram, to the District Magistrate, Vizagapatam.

I HAVE the honour to submit my report on the working of the Gunny Factory at Chittivalasa for the year 1892 in the form prescribed in paragraph 5 of G.O., dated the 19th December 1891, No. 2568, Judicial.

2. The factory belongs to Messrs. Arbuthnot & Co. During the year under report it was inspected twice, once by me and once by the general duty deputy magistrate, the then officer in charge of the division, and the dates of inspection were as under:—

(1.) On the 11th April 1892, between 7 and 8 a.m.

(2.) „ 14th December 1892, between 8 and 9 a.m.

On

On each occasion the manager of the factory was present at the time of inspection.

3. In the factory jute is cleaned, twined and woven, and eventually made into gunny bags. The engines are worked by steam with 77 nominal and 220 actual horse power.

4. The factory was closed on 10 English and nine native holidays, besides Sundays during the year. The working hours from April to October are 10 hours and 40 minutes, and from November to March 11 hours per diem, except on Saturdays, when the machinery is stopped at 4.30 p.m., allowing an interval of half-an-hour at noon.

5. The factory is generally whitewashed and cleaned once a year. The whitewashing for the year 1892 was commenced on the 24th November 1892 and completed on the 26th January 1893.

6. The latrines were kept clean by being washed every day with hot water from the engine.

7. The ventilation of the building is good.

8. The temperature in the working room on the dates of inspection was as follows :—

On the 11th April 1892 - - - - 85°
„ 14th December 1892 - - - 70°

9. There were seven accidents during the year, as detailed below :—

Names of Persons.	Nature of Injury.	Date of Injury.	Date of Return to Duty.
1. Dukka Andanna - - - - - -	Not serious -	23rd Jan. 1892 -	8th February 1892.
2. Challa Narsu - - - - - - -	Ditto -	27th Feb. „ -	31st March „
3. Jearu Chinaia - - - - - - -	Ditto -	16th June „ -	4th July „
4. Alamanda Polu - - - - - -	Ditto -	30th „ „ -	1st „ „
5. Pandiri Tammadu - - - - - -	Ditto -	6th July „ -	1st September „
6. Madabothula Appadu - - - - -	Ditto -	28th „ „ -	12th „ „
7. Sontana Ramudu - - - - - -	Ditto -	6th Oct. „ -	25th October „

10. The machinery has been properly fenced and protected.

11. Certificates of age were granted by the civil apothecary at Bimlipatam in all doubtful cases of adults before their admission into the factory. They were called up and examined by me at the inspection.

12. Registers C and D are not maintained, as no children below 12 years are employed in the factory.

13. A notice of daily working hours and a list of holidays have been set up in an open place in the factory, and printed copies of the rules with Telugu translations have been posted on the outer walls of the office room.

14. Register A, which is required to be kept in my office under Rule 2, has been properly maintained.

15. The number of operatives in the factory during the year was 723.

No. 221, dated Vizagapatam, 7 March 1893.

Endorsed by the District Magistrate of Vizagapatam.

Submitted to Government.

2. There were seven accidents during the year, but they were not of a serious nature.

FORM I.—STATEMENT to accompany Annual District

Name of District (or Presidency Town)—

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	AVERAGE DAILY NUMBER OF OPERATIVES EMPLOYED.							Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.
					Adults.			Children.			TOTAL Columns 8 and 11.	
					Males.	Females.	TOTAL.	Males.	Females.	TOTAL.		
1	2	3	4	5	6	7	8	9	10	11	12	13
–	Gunny Factory, Chitti-valasa.	Jute Spinning and Weaving.	Steam.	220 Horse-power.								Mid-day stop-pages.
–	–	–	–	–	642	81	723	–	–	–	723	—

No. 29, dated Madras, 17 March 1893.

From Colonel *H. W. H. Cox*, Commissioner of Police, to the Chief Secretary to the Government of Madras.

I HAVE the honour to submit the annual report for the year 1892 of the Deputy Commissioner of Police as Inspector of Factories in the City of Madras.

No. 35, dated Madras, 15 March 1893.

From *S. D. Simpson*, Esq., Deputy Commissioner of Police and Inspector of Factories, Madras, to the Commissioner of Police, Madras.

I HAVE the honour to submit my annual report on the working of the Factory Act during the calendar year 1892.

2. There are in all sixteen registered factories in the city. Four of them, marginally noted, were brought on my register during the year. Besides these registered factories there are others, which do not fall within the scope of the Act, as the number of operatives employed in

1. Government Printing Press.
2. Lawrence Asylum Press.
3. Basin Foundry.
4. Reliance Foundry.

No. 1,316, dated Vizapagatam, 5 May 1893.

From *W. A. Willock, Esq.*, District Magistrate, Vizagapatam, to the Chief Secretary to the Government of Madras.

With reference to your telegram of the 27th ultimo, I have the honour to submit herewith the statements called for, prepared in the forms prescribed in G.O., dated 22nd July 1892, No. 1,315, Judicial.

Report on the Working of the Factories Act.

Vizagapatam District.

Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B (2) (c), or (4) under Section 5 B (2) (d) of the Act or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.				
	Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.
14	15	16	17	18	19	20	21	22	23
On Sundays.		Persons absent from work beyond 21 days.							
——	–	3	4	7	–	2	–	–	2

in each is below the required number; however, they are also being visited and will in time be brought on the register.

3. The registered factories were visited by me during the year, as shown in appendix.

4. *Accidents.*—There were 65 accidents this year against 51 last year. Form I. shows the number in each factory. Of these, one proved fatal, and eight others somewhat of a serious nature, such as fractured arms and legs and the loss of fingers. Mr. L. L. Wickham, Superintendent of the Public Works Workshops, lost three fingers of his left hand while working at what they call a "General Joiner." An inquest was held in the fatal case and the verdict was, "Death from concussion of the brain caused by the end of a leather strap of machinery striking him on the head accidentally."

5. The operatives employed in the mills are in good condition. They are, I consider, well paid and earn as a rule more than the ordinary labourers. For instance, jobbers get from R20 to R25, mechanics R15, spinners R15, roller coverers R10 to 12, men in the engine and blow rooms R8 to 9, piecers R7, and those in the card R7 per mensem.

6. Children in the throstle-bobbin and reeling departments earn from R4 to 6 per mensem.

FORM I.—Statement accompanying Annual Report on the

Presidency Town,

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	AVERAGE DAILY NUMBER OF OPERATIVES EMPLOYED.						
					Adults.			Children.			Total Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
1	Gun Carriage Factory, New Town, Madras.	Ordnance and miscellaneous works for army service.	120 Horse-power boilers - -	8	1,373	2	1,375	–	–	–	1,375
			120 Horse-power steam engines -	8							
2	Southern India Spinning and Weaving Mill, Rayapuram	Spinning yarn	80 Horse-power engine - - -	1	711	12	723	–	–	–	723
			30 Horse-power engine - - -	1							
3	Harbour Works, North Beach.	Making and depositing concrete blocks.	40 Horse-power stationary engines -	2	334	2	336	–	–	–	336
			8 Horse-power travelling cranes -	3							
			10 Horse-power titan cranes - -	3							
			12 Horse-power wave-breaker - -	1							
			Loco-engines drawing 200 tons - -	4							
			Loco-engines drawing 150 tons - -	2							
			1 Slotting machine; drilling machine	2							
4	Napier Works, Korookoopet.	General engineering.	Engine and boiler, 80 horse-power -	1	290	–	290	–	–	–	290
5	Public Works Workshops, Seven Wells, Madras.	Miscellaneous kinds of work.	10 Horse-power stationary engines with boilers.	3	433	2	435	–	–	–	435
6	United Spinning and Weaving Mill, Chulay.	Spinning cotton twist.	Compounding engine of 300 nominal horse-power.	1	687	36	723	50	2	52	775
7	Buckingham Mill, Perambore.	Cotton spinning.	Steam engine, 700 horse-power - -	1	1,248	93	1,341	275	34	309	1,650
			Steam engine, 600 horse-power - -	1							
8	Carnatic Mill, Perambore.	Cotton spinning.	Steam engine, 1,000 indicated horse-power.	1	1,223	51	1,274	86	–	86	1,360
9	Cement Works, Korookoopet.	Manufacture of cement, shell lime, bricks, and tiles.	Horizontal engine, 30 horse-power -	1	141	51	192	–	–	–	192
			Horizontal engine, 20 horse power -	1							
			Horizontal engine, 8 horse-power -	1							
10	Bee Hive Foundry, Popham's, Broadway.	Iron and brass foundry.	Horizontal engine of 12 horse-power supplied with steam from a vertical boiler of 12 horse-power.	1	157	–	157	–	–	–	157
11	Simpson and Co., Mount Road.	Coach building.	Steam engine, 10 horse-power - -	1	242	–	242	15	–	15	257
12	Paddy Grinding, Cleaning and Oil Manufactory, Trivatore High Road.	Paddy grinding and cleaning and manufacturing oil.	Steam engine, 20 horse-power - -	1	160	–	160	–	–	–	160
			Steam engine, 12 horse-power - -	1							
			Steam engine, 8 horse-power - -	2							
			Boiler and engine, 14 horse-power -	1							
			Boiler and engine, 12 horse-power -	1							
13	Reliance Foundry, Yagatha Covil Street.	Iron and brass-founding.	Engine and boiler, 6 horse-power -	1	245	–	245	–	–	–	245
14	Government Printing Press, Mint Buildings.	Printing, binding, and type-founding.	Horizontal engine, 8 horse-power -	1	847	6	853	–	–	–	853
15	Lawrence Asylum Press, Mount Road.	Printing, binding, and type-founding.	Fixed under type compound steam engine, 12 horse power.	1	351	–	351	–	–	–	351
16	Basin Foundry, near Buckingham Canal, Tondiarpet.	Iron-founding.	Steam engine, 12 horse-power - -	1	65	5	70	–	–	–	70
			Steam engine, 8 horse-power - -	1							
			TOTAL - -	–	8,507	260	8,767	426	36	462	9,229

Working of the Factories Act.

Madras.

Whether the Factory is worked mainly (1) by Shifts, (2) by Midday Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B (2) (c), or (4) under Section 5 B (2) (d) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.
		Fatal.	Serious.	Minor.	Total.	By Inspector of Factories.
13	14	15	16	17	18	19
Continuous work from 8 a.m. to 4 p.m.	Sundays and holidays	–	–	1	1	3
Midday stoppage	Sundays and festival days	–	1	5	6	4
Ditto	Sundays and commercial holidays	–	1	7	8	3
Ditto	Ditto	–	1	–	1	3
Ditto	Sundays and Government holidays	–	1	5	6	3
Adults by midday stoppage and children by shifts.	Sundays, or on varying week-days	1	1	2	4	3
Stoppage	Sundays and festival days	–	–	6	6	3
Shifts	Ditto	–	2	17	19	3
Stoppage	Ditto	–	–	2	2	3
Ditto	Ditto	–	–	2	2	3
Ditto	Sundays and commercial holidays	–	–	2	2	3
Ditto	Sundays and festival days	–	–	1	1	3
Ditto	Sundays and other holidays	–	–	7	7	3
Ditto	Ditto	–	–	–	–	2
Ditto	Ditto	–	–	–	–	2
Ditto	Sundays and festival days	–	–	–	–	1
		1	7	57	65	45

No 371 Magte., dated Coimbatore, 23 March 1893.

From *J. Sturrock*, Esq., District Magistrate of Coimbatore, to the Chief Secretary to the Government of Madras, Judicial Department.

I HAVE the honour to submit herewith copies of the reports received from the Sub-Divisional Magistrates of Coimbatore and Pollachi on the working of the Indian Factories Act, XV. of 1881, as amended by Act XI. of 1891, together with copies of the statements prescribed in Paragraph 2 of G. O., No. 1315, dated 22nd July 1892, Judicial Department.

(1) The Coimbatore Spinning and Weaving Mill Company (Limited).
(2) The Tirupúr Cotton Cleaning and Pressing Company.

2. The marginally-noted companies are the only factories in the district that come under the purview of the Act.

3. Factory No. 1 was inspected thrice by the Sub-Divisional Magistrate and twice by the medical officer. Factory No. 2 was registered only on the 13th October last, and hence it was inspected only once during the year under report. The remarks of the inspecting officers have been duly communicated to the managers of the factories. The defect pointed out by the medical officer at his first inspection of Factory No. 1 has been rectified. The defects noticed by the Sub-Divisional Magistrate of Pollachi as regards Factory No. 2 will be rectified in due course, as it was only recently registered, as noted above.

4. The sanitary condition of the factories and sanitary arrangements in connection with them are good and, indeed, excellent as regards Factory No. 1, but there is no latrine in Factory No. 2. Steps have been taken to have one constructed.

5. The general health of the operatives, especially of the women and children, was good.

6. The Sub-Divisional Magistrates have not reported as to the wages of the operatives as compared with other classes of labourers, though the Sub-Divisional Magistrate of Coimbatore has stated that their work is suitably compensated with wages. Their attention is now drawn to the views of the Government of India (as regards furnishing this information) recorded in Government Order referred to in paragraph 1.

7. The maximum number of women and children employed on any day during the year was 151 and 186 in Factory No. 1, and 23 and nil in Factory No. 2. Two boys and a girl, who were found in No. 2 by the inspecting officer, have been dispensed with for want of medical certificates in Form B. No children under the age of nine were employed in any of the factories.

8. The machinery is properly fenced in both the factories, but the big fly-wheel in Factory No. 2 requires to be securely fenced.

9. There were no accidents during the year under report.

10. There were no prosecutions under the Act.

11. The other provisions of the Act have been duly complied with.

No. 35, dated 20 March 1893.

From *J. Sturrock*, Esq., District Magistrate in charge of Head Assistant Magistrate's Division, Coimbatore, to the District Magistrate of Coimbatore.

I HAVE the honour to submit my report on the working of the Cotton Cleaning and Pressing Company Factory, Tirupúr, for the year 1892.

2. The factory is the only one that has been placed in the register under the Factories Act only on 13th October last.

3. The

3. The factory was inspected only once during the year under report.

4. There were only three children without the required medical certificate in Form B. It is since reported that those children have been dismissed. Hence no children are now employed in the factory.

5. There is a good supply of water kept for drinking purposes. The river being near, the coolies go there to wash. Ventilation and accommodation are good. There was no latrine at the time of inspection. The agent was asked to put up one as soon as possible.

6. The working hours are from 7 to 6, with an interval of one hour from 12 to 1 for food and rest.

7. No prosecutions were ordered during the year for offences under this Act.

8. There were no accidents during the year.

9. The Manager has been requested to put up copies of the rules in a conspicuous place. The requirements of the Act in other respects are complied with.

FORM 1.—STATEMENT showing the working of the Factories

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	AVERAGE DAILY NUMBER OF OPERATVIES EMPLOYED.							Whether the Factory is worked mainly (1) by Shifts, or (2) by mid-day Stoppages, or (3) otherwise.
					Adults.			Children.			TOTAL of Columns 8 and 11.	
					Males.	Females.	TOTAL.	Males.	Females.	TOTAL.		
1	2	3	4	5	6	7	8	9	19	11	12	13
1	Cotton Cleaning and Pressing Company of Messrs. Binney and Co., Madras, Tirupúr.	Cotton pressing.	40 horse-power steam.	40 horse-power.	22	31	53	—	—	—	53	7 to 12 a.m. and 1 to 6 p.m.

No. 64 Mis., dated Coimbatore, 1 March 1893.

From *M. R. Ry. T. V. Narayanasami Aiyer,* Avergal, Deputy Magistrate, Coimbatore, to the District Magistrate of Coimbatore.

I HAVE the honour to submit my report on the working of the Factories Act, XV. of 1881, as amended by Act XI. of 1891, together with the statements prescribed in G.O., dated 22nd July 1892, No. 1315, Judicial.

2. The only factory in my division falling within the scope of the Act is "The Coimbatore Spinning and Weaving Mill Company (Limited)," situated in Coimbatore town.

3. I inspected the factory twice during the year, and my predecessor, Mr. Todhunter, inspected it during the early part of the year once, making in all three inspections during the year, as required by Rule 8.

4. The number of children, 233 and 187, worked on the 8th April and 24th December 1892, respectively, consists of two batches of half the children, one batch working in the morning, and the other and different batch in the evening. The number examined, 110 and 87, are the children of one batch present at inspection.

5. The factory has been inspected by the medical officer twice during the year. The defect noticed by him at his first inspection in regard to the keeping of Register C. has been rectified, and the other remarks made by the inspecting officers are duly noted in the accompanying statement No. II. No children under the age of nine are employed in this factory, and the children allowed to work half a day as required by Clause 3, Section 7 of the Act. The other provisions of Sections 7, 8, and 9 are duly complied with.

6. The

in the Head Assistant Magistrate's Division, Coimbatore, for 1892.

Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B (2) (*c*) or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.					Remarks
	Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
General holidays and Sundays.	—	—	—	—	One	—	—	—	One.	—

6. The machinery is properly fenced, and no accidents of any nature happened during the year.

7. The ventilation and sanitation of the factory are in excellent condition, and the factory owners have recently erected a durable latrine for the use of the operatives.

8. No prosecution during the year has been ordered for the offences under the Factories Act.

9. Only males are employed about the machinery, and the women and children are being employed at other places.

10. The general condition of the operatives are healthy, and their work is suitably compensated with wages.

11. A file of certificates in Form B. is being properly kept in the factory.

12. On the publication of the new rules framed under Act XI. of 1891, I gave notice to the managers of all seven factories in my division of my intention of placing them in my Register of Factories, Form A. Six of them took objections to the same, and I finally decided that they did not fall under the scope of the Factories Act.

13. A Register in Form A., as required by Rules 2 and 10, has been duly maintained in my office, and the copies of remarks passed by me during the course of inspection have been communicated to the occupier as laid down in Rule 11.

14. The working hours are from 6 a.m. to 12 noon and from 1 to 7.30 p.m., with an interval of one hour for food and rest from 12 to 1 p.m., children under 14 working half time only.

FORM I.—STATEMENT to accompany Annual Report on the working of the

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	AVERAGE DAILY NUMBER OF OPERATIVES EMPLOYED.							Whether the Factory is worked mainly (1) by Shifts, or (2) by mid-day Stoppages, or (3) otherwise.
					Adults.			Children.			TOTAL of Columns 8 and 11.	
					Males.	Females.	TOTAL.	Males.	Females.	TOTAL.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1	Coimbatore Spinning and Weaving Mill Company, Limited, Coimbatore.	Cotton spinning.	Steam engine.	70 nominal horse-power.	328	140	468	156	22	178	646	By mid-day stoppages.

No. 470, dated Tinnevelly, 31 March 1893.

From *G. S. Forbes*, Esq., District Magistrate of Tinnevelly, to the Chief Secretary to the Government of Madras.

I HAVE the honour to report on the working of the Indian Factories Act (XV. of 1881, as amended by Act XI. of 1891) in the district for the calendar year 1892.

2. Of the four factories mentioned in the last year's report, the Tuticorin Cotton Press Company (Limited) stopped working in 1891, and the business finally wound up in 1892. Two new factories came within the scope of the Act, and thus the five factories named in the margin were on the register during the year; the first two being in the joint magistrate's, the third in the head assistant magistrate's, and the fourth and fifth in the deputy magistrate's division. The reports of these officers are enclosed. The statement appended to the report shows the dates of inspections, with the results.

1. The Coral Mills Company, Tuticorin.
2. Sugar Factory, Tuticorin.
3. Cotton Spinning Factory, Pápanásam.
4. The Kóvilpatti Spinning Company, Limited.
5. Tinnevelly Cotton Press Company (Limited), at Sattúr.

3 *Inspections.*—The Coral Mills Company at Tuticorin, which was at work during the whole year, was inspected only twice. There were three divisional officers during the year, and the responsibility for non-inspection rests with Mr. Hewetson. The Cotton Press Company at Sáttúr was not inspected by the deputy magistrate, Northern Division, as the mills were stopped shortly after being brought on the register. But the deputy magistrate's excuse is inadmissible as he ought to have seen it was brought on the register long before it was so brought. In the cotton factory at Pápanásam it was found that the old rules and registers were exhibited and maintained. These defects have been since remedied.

4. *Sanitary Condition and Sanitary Arrangements.*—The sanitary condition and arrangements of the Coral Mills, the Pápanásam Factory, and the Kóvilpatti Mills (Nos. 1, and 3, and 4) are reported to be on the whole satisfactory, and improvements are being introduced at Kóvilpatti. The state of the other two have not been reported on.

5. The

Factories Act in the Division of Coimbatore, *vide* G.O. No. 1,315, dated 22 July 1892.

Whether a General Holiday ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.					Remarks.
	Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
The Mill is closed every Sunday throughout the year, and also native feast day, about 14 days.	None	None	None	None	3	—	2	—	5	—

5. The general health of the operatives is reported to be good. The rate of wages compare favourably with those earned by the ordinary day labourers.

6. Women and children were employed only in two factories. Sufficient rest and recreation appear to have been allowed. The only work done by the certifying surgeons appears to have been the granting of certificates of the age of children.

7. *Fencing*—The machinery in all the factories appears to have been properly fenced. A suggestion made by the acting sub-collector in connection with an accident in the sugar mills at Tuticorin was withdrawn on the nature of the accident and the position of the machinery being more clearly explained to him.

8. *Accidents.*—There were in all six accidents reported during the year; one was fatal, three were serious, and the remaining two were of a minor nature. The fatal and serious accidents are described in the report of the joint magistrates.

9. No prosecutions were instituted under the Act during the year.

STATEMENT to accompany Annual District Report

Name of District (or

	Serial No. of Factory.	Name (and locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average daily Number of Operatives employed.							Whether the Factory is worked mainly (1) by Shifts, or (2) by midday Stoppages, or (3) otherwise.
						Adults.			Children.				
						Males.	Females.	Total.	Males.	Females.	Total.	Total Columns 8 and 11.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
Jt. Magte.	1	Coral Mills Company (Limited), Tuticorin.	Spinning cotton.	Steam.	600 horse power.	550	230	780	—	—	—	780	By midday stoppages.
	2	Sugar Factory Tuticorin.	Refining sugar.	Steam.	3 engines.	113	—	113	—	—	—	113	By midday stoppages and employment of coolies who relieve each other every six hours.
Hd. Asst. Magte.	3	Tinnevelly Mills Company, Pápanásam.	Spinning cotton.	Water power.	500 horse power.	267	121	388	99	—	99	487	By midday stoppages.
Dy. Magte.	4	Kóvilpatti Spinning Company (Limited).	Spinning cotton and manufacturing yarn.	Steam.	500 horse power —only 300 horse power used.	218	92	310	186	33	219	529	By midday stoppages.
	5	Tinnevelly Cotton Press Company, Sáttúr.	Pressing cotton.	Steam.	18 horse power.	57	27	84	—	—	—	84	By midday stoppages.
		District Totals (6 to 12, and 15 to 23) - -				1,205	470	1,675	285	33	318	1,993	

No. 53, dated Tinnevelly, 24 March 1893.

From *W. B. Ayling*, Esq., Acting Head Assistant Magistrate, Tinnevelly, to the District Magistrate, Tinnevelly.

I HAVE the honour to submit my report on the working of the Factories Act in this division for the year 1892. There is only one factory in this division, viz., "The Tinnevelly Mills Company, Limited," at Pápanásam, Ambásamudram taluk.

2. The factory was inspected thrice during the year under report—by Mr. Murdoch on 25th January 1892, by Mr. Dutt on 12th May 1892, and by myself on 15th December 1892. Copies of the inspection notes made are herein enclosed.

3. The building is clear and well-built, and sufficiently ventilated. Sanitary arrangements are satisfactory. The general health of the operatives appears to be good.

4. The women and children employed in the factory have sufficient intervals for rest and recreation. The machinery appears to have all its dangerous portions securely fenced. The notice in Form F is put up in a conspicuous place.

on the working of the Factories Act.

Presidency Town)—*Tinnevelly.*

Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B 2 (c), or (4) under Sec. 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.					Remarks.
	Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
General holiday on Sundays and occasionally on week-days.	—	2	—	2	—	2	—	—	2	
Holiday on Sundays and on festival days.	1	1	—	2	1	2	—	—	3	
Holiday on Sundays and on week-days if there is work on Sundays.	—	—	—	—	—	3	—	—	3	
Holiday on Sundays except when there are other holidays in the week.	—	—	2	2	2	2	2	—	6	
Holiday on Sundays.	—	—	—	—	—	—	—	—	—	
	1	3	2	6	3	9	2	–	14	

Abstract (District Totals).

Total number of Factories	—
Cotton Mills	3
Jute Mills	—
Woollen Mills	—
Paper Mills	—
Breweries	—
Flour Mills	—
Cotton-cleaning Factories	—
Cotton Presses	1
Jute Presses	—
Leather Works	—
Iron Works or Foundries	—
Sugar Works	1
Printing Presses, &c.	—
Total	5

Number of Factories inspected once during year—*Nil.*
Number of Factories inspected twice during year - - - 3
Number of Factories inspected three times during year - - 1
Number of Factories inspected more than three times during year—*Nil.*

place. On the 15th December last, when I inspected the factory, I observed that a copy of the old rules was exhibited and that the registers were kept up under the old rules. These defects have been since remedied. The children working in the factory were mustered in accordance with Rule VII. There were no accidents reported during the year under report, and there were no prosecutions under the Act.

5. Prescribed statements are sent herewith. The average wages earned by men, women, and children are Rs. 6.15.10, Rs. 4.8.8, and Rs. 2 a month respectively. Certificates as to age of children, &c., are given by the Civil Apothecary at Ambásamudram.

No. 298, dated Tinnevelly, 20 March 1893.

From *D. Bell*, Esq., Acting Joint Magistrate, Tinnevelly, to the District Magistrate, Tinnevelly.

With reference to your letter No. 334, dated 7th instant, I have the honour to forward, herewith, two statements in the prescribed form.

Paragraph 3.—The Coral Mills Company was working the whole year. The

factory was inspected once by me and once by Mr. Ramachandra Row. It was not inspected by Mr. Hewetson during his stay here in the first half-year of 1892, and I am unable to give any explanation of the omission.

The Sugar Factory was working from 1st January to 30th June, and from 15th August to 15th October 1892. It was not inspected by Mr. Hewetson during the first half-year. Mr. Ramachandra Row inspected it once while it was not working.

Paragraph 4.—No children were employed in the Coral Mills, and hence there was no necessity to muster them.

Paragraph 5.—The explanation of the Manager for not fencing the machinery as suggested by Mr. Ramachandra Row is herewith sent.

Paragraph 2, *Inspection.*—The Coral Mills were inspected twice in the year under report. The number of persons at work on the dates of inspection is shown in the enclosed statement, the necessary registers were kept, and the certificates of age were filed.

The Sugar Factory was inspected twice in the year; there was no work going on in the factory on the dates of inspection. I am unable to explain why the factory was not inspected, while it was working, by Messrs. Hewetson and Ramachandra Row. I joined the division after the factory stopped work.

2. *Sanitary Condition and Arrangements.*—There are two latrines for the use of the workpeople at the Coral Mills—one for males and one for females. Water is supplied by means of a hose. Ventilation is good, there being 33 windows in each of the two large workrooms.

3. *The General Health of the Operatives.*—In the Coral Mills only men and women were employed, and their health was generally good.

In the Sugar Factory only men were employed, and their health was generally good; only two females were employed in this factory as sweepers.

4. *Wages.*—In the Coral Mills men were paid at the rate of Rs. 3 to Rs. 15, and women from Rs. 3 to Rs. 5 per mensem.

In the Sugar Factory, the monthly rate for men varied from Rs. 5 to Rs. 14; the female sweepers were paid at the rate of Rs. 5 a month. These wages compare favourably with other labourers and petty cultivators, who do not get a fixed monthly income.

5. *Coral Mills.*—Women were employed in the reeling of yarn. No children were employed in this factory.

Sugar Factory.—Only two women were employed as sweepers, and no children were employed. Certificates of age were granted by the Certifying Surgeon.

6. *Fencing.*—The following is a description of the manner in which the machinery in use at the Coral Mills is fenced.

Engine.—Railings are provided all round the connecting rods, piston rods, and main cranks; also completely round the fly-wheel. Guards are provided round the rocking motion of the air-pump. Railings and trellis work are provided round the driving ropes in the rope race.

Blow Room.—Wooden guards are provided over the main belts of the machines, and iron guards over the cogwheel gearing.

Carding Room.—Iron guards are affixed to all the different frames round the driving belts, and all moving parts are protected by covers.

Spinning Room.—All the main shafts have protecting rod guards to catch any belt that may break and come down. All the machines have strong iron guards round the ends where the belts actuate the driving gear. All cogwheels are protected by iron covers. Triangular guards are bolted on to the frames to protect the ends of the driving rollers. Generally throughout the mill every moving piece of machinery likely to cause an accident is protected either by railings or efficient guards of some kind.

Sugar Factory.—The machinery is fenced. In my report the machinery is entered

entered as not fenced. This is a mistake which is due to my misapprehension of the meaning of the term "fencing."

Accidents, Coral Mills.—Two serious accidents were reported during the year under report.

On 2nd April 1892, a man had a fracture in his right arm, which was caused by his cleaning a machine in motion against orders. On 8th August 1892, a man had a flesh wound and bruise on right arm, which was caused by his carelessly placing his hand between two rollers of a machine whilst in motion against orders.

Sugar Factory.—Two accidents (one fatal and one serious) were reported during the year under report.

On 28th March 1892, a man was caught in the wheels while fastening the belt, and killed the same day. A verdict of accidental death was returned. The inquest report will be obtained and submitted to you.

On 20th June 1892, a man's hair was wound round the shafting through his carelessness while he was oiling the bearings. The man was cured, and went away to Madras of his own accord. This accident was reported to you in this Office Letter No. 488, dated 8th July 1892.

8. *Prosecutions.*—No prosecutions were instituted under the Act during the year under report.

No. 45, dated Tinnevelly, 18 March 1893.

From *M. R. Ry R. Anantarama Aiyar*, Avergal, General Charge Deputy Magistrate, Northern Division, Tinnevelly, to the District Magistrate of Tinnevelly.

I HAVE the honour to submit my report on the working of the factories in my division for the year 1892.

2. There were two factories in the register maintained in my office, viz., (1) The Kovilpatti Spinning Company (Limited). (2) Tinnevelly Cotton Press Company (Limited), Sáttúr.

3 The former was inspected twice in 1892, viz., on the 13th and 29th December 1892. In the latter work was stopped shortly after the receipt of your docket No. 990, dated 27th June 1892, and so I was not able to inspect it when it was working.

4. In both factories all machinery was properly fenced. There was proper ventilation and water supply.

5. The condition of operatives on the Kovilpatti Mill was good. There were only two accidents of a minor nature in the year.

6. No prosecutions were instituted during the year.

7. Statements prescribed in G. O. No. 1315, dated 22nd July 1892, are herewith submitted.

No 21, dated Cuddalore, 20 March 1893.

From *M. R. Ry. P. Krishna Rao*, Avergal, B.A., B.L., Deputy Magistrate, Cuddalore, to the District Magistrate, South Arcot.

IN forwarding herewith a copy of the entries made in Statement A, prescribed under G. O. No. 953, dated 20th May 1892, for the year 1892, I have the honour to state with regret, that I made only two inspections during the year. I was engaged on special work, *i.e.*, the revision of village establishments for some months, and had also to spend some months out of this taluk on account of the jamabandi of Tindivanam, Villupuram, and Tirukkóyilúr. The Deputy Collector that was acting for me when I was away on leave, has not apparently been able to inspect the factory before 29th January 1893. I have also inspected the factory after my return.

2. It will be found in the statement that I have noted that drinking water-supply was not sufficient. I beg to report that two taps have since been opened, from which the coolies can always have any quantity of good potable water.

3. On the dates of my inspection last year, the latrines had not been built up. They have since been built up, and the accommodation is sufficient.

True copy submitted to Government. The Tiruvennanallúr Sugar Manufactory was not worked as a factory during the year.

From the District Magistrate, South

FORM I.—Name of District (or Presidency

Serial number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.							Whether the Factory is worked mainly (1) by Shifts, or (2) by Midday Stoppages or (3) otherwise.
					Adults.			Children.			Total of Columns 8 and 11.	
					Males.	Females.	Total.	Males.	Females.	Total.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1	Sugar Factory at Nellikuppam.	Manufacturing sugar.	Steam-engine.	3—400 horse-power.	781	40	821	–	–	–	821	Worked by both shifts and stoppages. Shifts 6 hours on and 6 hours off; stoppages from 7 a.m. to noon and 2 p.m. to 6 p.m.
2	Distillery at Nellikuppam.	Manufacturing arrack.	Steam-engine.	3—10 horse-power.	32	–	32	–	–	–	32	Ditto - -

No. 29, dated Cuddalore, 11 April 1893.

From *M. R. Ry. P. Krishna Rao*, Avergal, B.A., B.L., Deputy Magistrate of South Arcot, to the District Magistrate of South Arcot.

IN continuation of my factory report for the year 1892, I have the honour to report that 64 females worked on the 31st December 1892 at the Nellikuppam Sugar Factory, and that no females were employed at the distillery on that day.

Submitted to Government. The information appears to have been subsequently given by the Manager.

M. Hammick,
Acting District Magistrate.

18 April 1893.

2. The rules as to Sunday labour were in force during the year.

3. The local inspector has not authorised by any special order the shift system in force. He will now be required to do so, and orders will be issued that, in the current year, the necessary number of inspections must be made.

4. The local manager appears to have carried out the improvements in the water-supply, to the necessity for which his attention was drawn both by the inspector and myself.

Cuddalore, 29 March 1893.

M. Hammick,
Acting District Magistrate.

Arcot, dated 28 April 1893, No. 740.

Town)—Cuddalore, South Arcot District.

Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*) or (4))nder Section 5 B (2) (*d*) of the Act or (5) otherwise worked.	Number of Accidents Reported during the year.				Number of Inspections held during the year.					Remarks.
	Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
A holiday on varying week days.	–	3	5	8	2	–	–	–	2	Two of accidents entered as serious were really not so. The tip of a finger was lost in each case.
—	–	–	–	–	–	–	–	–	–	

No. 43, M. P. R., dated Bellary, 28 March 1893.

From *R. Sewell,* Esq., District Magistrate of Bellary, to the Chief Secretary to Government of Madras.

I HAVE the honour to forward, herewith, copies of reports, with copies of enclosures received from the Divisional Magistrates of Adóni and Bellary on the working of the factories during the year 1892, and to state that there are no factories in Hospet Division.

2. There were no prosecutions, and there were also no accidents at all during the year at any of the factories. The two* most important of them were not at work.

*1. Bellay Spinning and Weaving Mill.
2. Cotton Press of Messrs. Dymes and Co.

No. 95, dated Adóni, the 28th January 1893.

From *M. R. Ry. K. Subbarayudu, Puntulu Garu*, Sub-Divisional Magistrate, Adóni, to the District Magistrate, Bellary.

I have the honour to submit my report on the working of the factories in this division for the year ending 31st December last.

2. The year under report began with only one factory, viz., Messrs. Dymes and Co.'s Cotton Press at Adóni, and during the year the three cotton presses mentioned in the margin were also brought on the register of factories, as they were found to come within the scope of the Indian Factories Act, as amended by Act XI. of 1891.

1. Messrs. A. Sabapathy Mudaliar and Co.'s Cotton Press at Adóni.
2. The City People's Press at Adóni.
3. Messrs. Rambillos Sowcar's Cotton Press at Adóni.

3. In all the four presses, cotton is pressed into bales with the aid of steam-engines, and particulars of the engines and their respective powers are given in the accompanying statement, Form No. I. Besides the one steam-engine of Messrs. Dymes and Co.'s factory mentioned in the above statement, there is also a small portable engine of six-horse power within the precincts of the said factory intended for boring, planing, and turning purposes, but this engine was not used during the year under report.

4. In consequence of the distress which prevailed in the district in Fasli 1301 (1891-92), and the consequent scarcity of cotton, all the four presses were not at work during a greater portion of the year under report, the total number of days during which the presses actually worked being less than 60 in all cases. Mr. Rambillos Sowcar's Press worked for 57 days; Messrs. Sabapathy Mudaliar and Co.'s for 50 days; Messrs. Dymes and Co.'s for 47

FORM I.—STATEMENT to accompany the Annual Report on

Serial Number of the Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total of Columns 8 and 11.
					Men.	Women.	Total.	Men.	Women.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Messrs. Dymes & Co.'s Cotton Press, Adóni.	Cotton Pressing.	One steam-engine of double cylinders.	Twenty horse-power, two feet stroke.	42	55	97	–	–	–	97
2	Messrs. A. Sabapathy Mudaliar & Co.'s Cotton Press, Adóni.	Ditto - -	One steam-engine with one cylinder.	Eleven horse power, 2½ feet stroke.	28	36	64	–	–	–	64
3	The City People's Press, Adóni.	Ditto - -	One steam-engine with two cylinders and another engine with one cylinder.	One of 15 horse-power, 1½ feet stroke; another of 10 horse-power, 1½ feet stroke.	10	37	47	–	–	–	47
4	Mr. Rambillos Sowcar's Cotton Press, Adóni.	Ditto - -	One steam-engine with one cylinder.	Twelve horse-power, 2 feet stroke.	37	44	81	–	–	–	81
			Total 6 to 12 and (15 to 23)-		117	172	289	–	–	–	289

days, and the City People's Press for 20 days. Each of the four presses has been inspected by me twice in the year, and everything was found to be in fair order.

5. The sanitary condition of all the four factories was found to be fair enough, and the health of the operatives, both men and women, was found to be good.

6. No children are being employed in any of these factories.

7. Daily wages generally range from three annas to six annas for men and from two annas to four annas for women, and seem quite adequate, considering the satisfactory physical condition of the labourers. The wages paid at these factories compare favourably with those of common agricultural labourers, and the reason seems no other than (*a*) that agricultural labourers seem generally to work for a much shorter time in the day than the labourers at the factories, and (*b*) that their work is easier and less strictly supervised on the whole than that of the factory labourers.

8. Men are generally employed at the half and full presses and in lifting up bales, &c., and women are almost generally employed at cleaning cotton. As I have said above, no children are being employed at all, and there was consequently no work to be done by a Certifying Surgeon.

9. The machinery are all secure and safe enough in separate rooms, and are duly fenced wherever considered necessary.

10. There were no accidents at all during the year at any of the factories.

11. There were also no prosecutions.

12. The statements prescribed in G. O. No. 1315, dated 22nd July 1892, Judicial, accompany.

the working of the Factories in the Adóni Division.

Whether the Factory is worked mainly (1) by Shifts, or (2) by Midday Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) varying Week Days, or (3) whether Factory Exempted under Section 5 B, 2 (*c*) or (4) under Section 5 B, 2 (*d*) of the Act, or (5) otherwise worked.	Number of Accidents during the Year.				Number of Inspections held during the Year.					Remarks.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspectors of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
By midday stoppages.	A general holiday is given on Sundays, and if employed on Sunday, one of the three preceding or subsequent days is given as a holiday.	–	–	–	–	2	–	–	–	2	*Abstract.* Total number of factories – – –
Ditto – – –	Ditto – – – – – –	–	–	–	–	2	–	–	–	2	Cotton mills – – –
Ditto – –	Ditto – – – – – –	–	–	–	–	2	–	–	–	2	Jute mills – – –
											Woollen mills – – –
											Paper mills – – –
											Breweries – – –
											Flour mills – – –
											Cotton clearing factories – – –
											Cotton presses – – 4
											Jute presses – – –
											Leather work – – –
											Iron works, &c. – –
											Sugar works – – –
											Printing presses – –
											Total – – 4
											Number of factories inspected once during year – – –
Ditto – –	Ditto – – – – – –	–	–	–	–	2	–	–	–	2	Number of factories inspected twice during year – – 4
											Number of factories inspected thrice during year – – –
											More than three times – – –
		–	–	–	–	8	–	–	–	8	

No. 165 L., dated Bellary, 15 March 1893.

From *M. Ry. C. Ramasasha Iyer*, Avergal, Deputy Magistrate, to the District Magistrate, Bellary.

I HAVE the honour to report on the working of the factories in the Bellary division during the year 1892.

FORM I.—STATEMENT to accompany Annual District Reports on the

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.							Whether the Factory is Worked (1) by Shifts, or (2) by Midday Stoppages, or (3) otherwise.
					Adults.			Children.			Total of Columns 8 and 11.	
					Males.	Females.	Total.	Males.	Females.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Bellary Arsenal.	Ordnance.	Hand Power.	–	69	–	69	–	–	–	69	By Midday Stoppages.

Dated Camp Aska, 1 March 1893.

From *M. R. Ry. B. Narayanamurty, Pantulu Garu*, General Deputy Magistrate, Goomsur, to the District Magistrate, Ganjam.

I HAVE the honour to submit my report on the working of the Aska Sugar Factory and Distillery belonging to Mr. F. J. V. Minchin, of Aska, for the calendar year 1892.

2. During the year under report the factory was inspected five times. Firstly by my predecessor (Mr. Lever) on the 1st March, 13th May, and 30th June, 1892, and secondly, by me on the 29th August and 19th November, 1892.

3. No children under the age of 12 years were employed.

4. The workpeople are divided into two classes; the first class, consisting of mechanics, work by day only from sunrise to sunset with an interval of two hours, while the second class work both by day and night in the sugar manufacture. The latter class is divided into two equal sets, who work alternately for six hours, from 8 to 2 and 2 to 8. This is done every day, including Sundays.

5. During the cane season the second class is divided into three sets, who work in shifts of four hours, from 8 to 12, 12 to 4, and 4 to 8

6. All dangerous machinery is securely fenced. All the fly-wheels in the factory are surrounded by railings, the fly-wheel of the big beam engine by iron railings, and the diffusion fly-wheel by wooden railings.

2. There are three factories in the division (in Bellary town) as noted in the margin. Of these, Nos. 2 and 3 factories were not at work during the year. They were closed during the whole year, as there was no cotton crop during the past year on account of famine, and so no inspections were made. I have inspected the No. 1 factory twice in the year, and the information required has been filled in the form enclosed.

1. Bellary Arsenal.
2. Bellary Spinning and Weaving Mill.
3. Dymes & Co.'s Cotton Press.

working of the Factories Acts. Name of District :—Bellary.

Whether a General Holiday is Ordinarily given (1) on Sundays, or (2) on varying Week Days, or (3) Whether Factory Exempted under Section 5 B. (2), (*c*) or (4) under Section 5B, (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents reported During the Year.				Number of Inspections held during the Year.					Remarks.
	Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By Other Officers (if any).	Total.	
14	15	16	17	18	19	20	21	22	23	24
Sundays and third Saturdays - -	-	-	-	-	2	-	1	2	5	

7. The requisite notices are hung up conspicuously.

8. The sanitary condition of the factory premises is good, and the buildings are well ventilated.

9. One accident was reported to me during the year under report, and the injured person was treated successfully in the Local Fund Dispensary at Aska. A statement showing the details of the case is appended :—

Date of Accident.	Name.	Caste.	Sex.	Age.	How the accident occurred.
11th February, 1892 -	Bhortya -	Gowdo -	Male - -	22 years -	The heel of his left foot was cut by a protecting cover of cane-cutter, and the accident was caused by his own carelessness.

10. The certifying surgeon did no work during the year under review. No certificates in the Form B. were granted by him.

11. I beg to submit, herewith, the returns in the new forms prescribed in G. O. No. 1,315, dated 22nd July 1892.

FORM I.—STATEMENT to accompany Annual District Report on

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.							Whether the Factory is worked mainly (1) by shifts, or (2) by Midday Stoppages, or (3) otherwise.
					Adults.			Children.			Total of Columns 8 and 11.	
					Males.	Females.	Total.	Males.	Females.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Aska Sugar Works and Distillery.	Sugar works and distillery.	By steam	79 horse power.	–	–	–	–	–	–	–	The hands employed in this manufacture of sugar are working in shifts of six hours. The mechanics and others by midday stoppages.

No. 162, dated *Madura*, 28 March 1893.

From *M. Ry. M. M. Srinivasa Row*, Deputy Magistrate, *Mélúr Division*, *Madura*.—To the District Magistrate, *Madura*.

WITH reference to your foot-note No. 894, dated 23rd August 1892, to G. O. No. 1315, dated 22nd July 1892, I have the honour to submit my report under the Factories Act, XV. of 1881, for the year 1892, with the prescribed statements.

2. There is only one factory in this division, viz., "the Madura Mills Company, Limited," under the management of Messrs. A. and F. Harvey. The work was formerly started in this factory only from the beginning of April 1892. The chief work performed is the manufacture of cotton yarn by means of machinery driven by a pair of steam engines of 900 indicated horse power.

3. The factory was inspected thrice by me on the marginally-noted dates. Copies of my notes of inspection are herewith submitted. It will be observed from them that the building is well ventilated, and that the sanitary condition of the premises is good. There is sufficient latrine accommodation provided for the operatives. There is also ample supply of good drinking water for the use of the operatives. The health of the operatives, including children and women, was generally good. A Tamil translation of the rules has been since put up.

8th November 1892.
2nd December 1892.
27th December 1892.

4. The dangerous parts of the machinery are properly fenced, and are not accessible to the operatives and visitors.

5. There were two accidents during the year under report. One of the accidents occurred before the factory work was formerly commenced. In this case a boy lost his left arm. He has been employed by the manager as a punkah cooly. The other accident was not of a serious character. A boy of 12 years was wounded on the upper part of his back and shoulders on account of his having carelessly put his hands between the tin rollers and the ring frame.

6. No prosecutions were instituted under the Act during the year under report.

the working of the Factories Act.—Name of District—Ganjam.

Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying week days, or (3) whether Factory exempted under Section 5 B, 2 (*c*), or (4) under Section 5 B., (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					Remarks.
	Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspectors of Factories.	By Medical Officer.	By other Officers (if any).	Total.	
14	15	16	17	18	19	20	21	22	23	24
The mechanics and other workmen have their Sunday holiday. Arrangements are also made to give a rest day to those working in shifts.	–	–	1	1	–	5	–	–	5	

7. With reference to paragraph 4 of the Resolution of the Government of India, dated 30th June 1892, I beg to enclose herein a statement showing the rates of wages paid by the company to their operatives as compared with the rates prevailing in the Madura and Mélúr Taluks. The women are paid as piece-workers. They are stated to earn about Rs. 5 a month each or 2½ annas a day.

Notes of inspection of the Madura Cotton Mill Factory, dated 8th November 1892.

1. I inspected the factory between 12 noon and 2 P.M. Mr. J. Miller, the manager of the company, kindly showed me over the whole premises, and rendered me every assistance in inspecting the factory.

2. Registers of children are maintained according to Forms C. and D. prescribed in the rules. The ages of all the children entered in the registers have been certified by the district surgeon. Those who have been certified to be below nine years have not been entertained. I checked the B. Form Certificates granted by the district surgeon with entries in the register in some cases, and found them correct. I mustered all the children that were in attendance at the time and found that their health was generally good. Work is done in the factory on both the rest and the shift system. Notices have been put up in a conspicuous place of the factory in English and in Tamil, showing the times at which intervals of rest are granted to the women and children employed in the factory as required by Section 6, Clause 3, and Section 7, Clause 4 of the Act.

3. Generally work is not done on Sundays; and whenever it is done, holidays as required by Section 5, Clause (*b*) of the Act, are granted. Notices of th holidays to be granted every month have been regularly sent to this office since April last when the factory work was commenced.

4. Women and children are not employed before 5 A.M. and after 8 P.M. The notices show that the work is commenced at 6 A.M. and stopped at 6 P.M. I was told that the women are employed as piece-workers, and that they are not paid by the time. They do not work 11 hours a day. On an average they work nine hours a day. Even in such cases they are allowed rest.

5. The children are worked by sets. One set from 6 A.M. to 12 noon, and another set from 12.30 noon to 6 P M. Children are not employed in machine

work. The register of women to be maintained in Form E. was not produced before me. It was said to have been maintained and kept in the custody of a clerk who was absent at the time of my inspection.

6. All the dangerous parts of the machinery where the large wheel is worked have been properly fenced.

7. Two accidents have been reported up to date in the Form H. prescribed by the rules. A boy who has lost his left arm by an accident which occurred some time before the factory work was regularly commenced was shown to me. He has been employed as punkah cooly by the manager.

8. A watershed has been maintained to supply water to the operatives. The waterman keeps a sufficient supply of good drinking water for the use of the operatives.

9. The factory is kept clean. The ventilation is sufficient. The premises are free from effluvia from any drain or privy.

10. Temporary latrine accommodation has been provided, and new substantial buildings are in course of construction.

11. The women are piece-workers, and are said to earn about Rs. 5 a month. Rs. 7 is the monthly wages of an ordinary adult male cooly. The full-time children get Rs. 4. 8. each a month, and the half-timers get Rs. 3 each.

12. According to Rule 23 of the Rules framed under Section 18 of the Act, a copy of the rules, with a translation thereof in the vernacular of the district, should be hung up in a conspicuous place of the factory. There is a manuscript copy of the rules, dated 31st July 1882, hung up. The recent rules are those published in July last. A copy of those rules, with their translation, should be hung up.

NOTES of Inspection of the Cotton Spinning Factory, Madura, dated 2 December 1892.

1. I inspected the factory between 9 and 11 a.m. to-day.

2. I mustered all the children that were in attendance, and found their health generally good; their ages have been certified by the district surgeon, Madura.

3. I found at the last inspection that the copy of the rules required to be hung up in a conspicuous part of the factory was a copy of the old rules, and that registers also were maintained according to the old forms. The old C. Form is the present Form B. The old Form D. is the present Form C. A new register in the present Form D. is being prepared. No register in the

FORM I.—Madura District.

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total of Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
—	Madura Cotton Mills Company, Limited, Madura Town.	Manufacturing cotton yarn.	Machinery driven by a pair of steam engines.	900 indicated horse-power.	371	83	454	112	—	112	566

Form E. has been maintained, as the women are all piece workers. A register has been maintained to show the quantity of work turned out by each woman per day, the weekly payments made to them, the fines imposed, &c. A translation of the rules in Tamil is being prepared.

4. All dangerous parts of the machinery, where the big wheel is worked, are securely fenced.

5. The factory premises are kept clean, and there is sufficient ventilation.

6. The waterman employed by the manager keeps a sufficient quantity of pure water for the use of the employés working in the factory.

7. The new latrine building is almost completed.

M. Srinivasa Row,
Deputy Magistrate.

NOTES of Inspection of the Cotton Spinning Factory, Madura, dated 27 December 1892.

1. I inspected the factory between 10 and 11 a.m. to-day.

2. Examined the children working in the factory, and referred to the register in the case of those whose ages appeared to be doubtful, and found that their ages have been certified by the district surgeon to be above nine years. The health of the children is good. The age-certificate form is still headed C., the heading according to the new rules being B. But there is no difference in the form. Register C. has been properly maintained. It was headed B. before. It is now headed C. according to the new rules, and this has been noted in red ink on the cover. Two registers in Form D. are opened—one for children working in the morning, and one for those working in the afternoon, each set working for 5½ hours. There are 113 on each register. According to C. Register, 460 children have been entertained up to date, but only 226 attend; the rest have ceased to attend.

3. Register E. is not maintained, as women are piece-workers.

4. F. form notice has been put up in a conspicuous part of the building.

5. Tamil translation of the rules has not yet been put up.

6. Ventilation is sufficient. Water supply is ample. The new latrine buildings have been completed, and they are sufficient for all the workmen. Sanitary condition of the factory premises is satisfactory.

M. Srinivasa Row,
Deputy Magistrate.

FORM I.—Madura District.

Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) On Sundays, or (2) on varying Week-days, or (3) whether the Factory exempted under Section 5 B, (2) (*c*), or (4) under Section 5 B, (2) (*d*), of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections during the Year.					Remarks.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By special Inspectors of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
The Factory is worked by shifts for half-timers from 6.30 to 12 a.m., and 12.30 a.m. to 6 p.m., and by stoppage for adults between 12 and 12.30 a.m.	General holiday on Sunday -	-	1	1	2	3	-	-	-	3	—

No. 17.

Submitted to the Chief Secretary to Government, Judicial Department, with copies of enclosures with reference to G. O., dated 22nd July 1892, No. 1315.

2. This is the only factory in this district falling under the scope of the Act.

E. Srinivasachari,
for District Magistrate.

Madura, 4 April 1893.

No. 322, dated Kistna, the 23rd February 1893.

From *V. Venugopaul Chetty*, Esq., Acting Head Assistant Magistrate, Kistna District, to the District Magistrate.

I have the honour to forward my Annual Report on the working of the Factory Act, XV. of 1881, in 1892.

FORM I.—STATEMENT to accompany Annual District Report on the

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.							Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.
					Adults.			Children.			Total of Columns 6 and 11.	
					Males.	Females.	Total.	Males.	Females.	Total.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1	Public Works Department Workshop, Kistna, Bezwada.	Caulking, carpentry, iron work, brass work, copper work, fitter work, and painting.	Steam power and hand labour.	Generally one stationery engine, 20-horse power.	203	–	203	–	–	–	203	Mid-day stoppages.

No. 574.

Forwarded to the District Magistrate, Kista, with

7 April 1893.

Submitted to the Chief Secretary to the Government of Madras, Judicial Department.

2. The Public Works Department Workshop at Bezwada is the only factory in the district.

3. Copies of Return No. 1, and the statement prescribed in G. O. No. 1315, dated 22nd July 1892, are enclosed.

2 There is only one factory in this division, viz., the Department of Public Works Workshop, Bezwada, which is under the charge of the Executive Engineer, Eastern Delta.

3. This factory was thrice inspected on 5th March 1892, 3rd October 1892, and 16th December 1892, by F. C. Parsons, Esq.

4. A statement showing the result of inspection prepared in the form prescribed in G. O., dated 22nd July 1892, No. 1315, is herewith forwarded.

5. Ventilation, sanitary arrangements, and fencing of machinery appear satisfactory. The registers prescribed by the rules were properly kept. A copy of the rules in English and Telugu, and a table of working hours and holidays are posted up.

6. The hours fixed are from 6 a.m. to 6 p.m., with two hours interval, that is, ten hours in all.

7. General health of the operatives is good. No women or children were employed during the year under report.

8. No accidents were reported in the year.

9. No prosecutions were ordered under the Act during the year.

Working of the Factories Act.—Name of District—Kistna.

Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether the Factory exempted under Section 5 B, (2) (*c*), or (4) under Section 5 B, (2) (*d*), of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					Remarks.
	Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspectors of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
Sundays - - -	-	-	-	-	3	-	-	-	3	

reference to his letter No. 47, dated 13th March 1893.

F. C. Parsons,
Acting Head Assistant Magistrate and Inspector of Factories.

---

4. The delay in the submission of the report is due to the fact that Return No. 1. from the Head Assistant Magistrate was only received on the 10th instant.

J. W. Hughes,
for District Magistrate.

Masulipatam, 11 April 1893.

No. 878, dated Madras, the 14th April 1893.

From the Inspector of Railway Factories to the Chief Secretary to the Government of Madras.

In compliance with G. O. No. 1315, Judicial, dated 22nd July 1892, I have the honour to forward herewith a report on the Railway Factories for the year 1892, together with the returns prescribed therein.

Report on Railway Factories for the Year 1892.

During the year under review the following factories were under the control of the Government Inspector of Railway Factories, Madras, and were inspected on the date shown opposite each of them :—

Railway.	Name of Factory.	When Opened.	Dates of Inspection.	—
Madras	Perambúr	Prior to January 1892	28 January 1892	4
Ditto	ditto	ditto ditto	8 August „	
Ditto	ditto	ditto ditto	29 October „	
Ditto	ditto	ditto ditto	3 December „	
Ditto	Rayapuram	July 1892	8 August „	2
Ditto	ditto	ditto	28 October „	
Ditto	Jalarpet	ditto	2 August „	2
Ditto	ditto	ditto	7 December „	
Ditto	Padanur	ditto	4 August „	2
Ditto	ditto	ditto	21 October „	
South Indian	Trichinopoly	Prior to January 1892	22 February „	4
Ditto	ditto	ditto ditto	14 July „	
Ditto	ditto	ditto ditto	22 August „	
Ditto	ditto	ditto ditto	16 December „	
Ditto	Negapatam	ditto ditto	28 January „	4
Ditto	ditto	ditto ditto	25 March „	
Ditto	ditto	ditto ditto	18 August „	
Ditto	ditto	ditto ditto	15 December „	
Ditto	Madura	July 1822	19 August „	2
Ditto	ditto	ditto	17 December „	
Ditto	Cuddalore	ditto	17 August „	2
Ditto	ditto	ditto	19 December „	

At all the inspections it was found that the factories, on both the Madras and South Indian Railways, were maintained in a satisfactory condition, and that the provisions of the Act and of the rules published thereunder were properly observed.

The Sanitary Condition of, and Sanitary Arrangements on, Factories.—All the factories named above are kept in a clean condition, and are provided with sufficient accommodation and with an ample supply of water for drinking and washing purposes. They are also well ventilated, and the sanitary arrangements in them are satisfactory. At the Trichinopoly factory a continuous supply of water with a $2\frac{1}{2}$-inch delivery, certified by the superintending physician as being suitable for drinking purposes, is laid on.

The General Health of the Operatives, especially of the Women and Children.—The health of the operatives is generally good. Eighteen per cent. of the men

men on the rolls at the Trichinopoly factory were absent during the year on account of sickness, casual leave, and other causes. The children employed in the Ráyapuram and Trichinopoly factories are healthy.

Wages and the General Condition of the Operatives.—The wages paid by the Madras Railway Company are slightly in excess of those obtainable in the local market, it being necessary to offer a slightly higher rate of salary in order to induce the better class of workmen to take up employment with the Company.

On the South Indian Railway wages are paid daily or monthly. The wages paid in the Trichinopoly factory vary from As. 3 to Rs. 1 8a. Those drawing As. 3 6p. and under are engaged on purely coolie labour, and those drawing more than this rate are given miscellaneous duties requiring a little more intelligence than is to be found in the ordinary coolie.

The Employment of Women and Children.—No women are employed at any of the factories on the Madras or South Indian Railways. Children are employed at the Ráyapuram and Trichinopoly factories only. At the latter factory the average number of children on the rolls during the year was 12, and the average daily attendance 8. The certifying surgeon granted certificates to 22. The children at both these factories have been certified to be of proper age.

The Fencing of Machinery and Mill-gearing.—The machinery in all the factories is properly and securely fenced.

Accidents.—During the year 14 accidents occurred at Negapatam, but none of these were of a serious nature. Eight accidents of a minor nature occurred at the Perambúr workshops. At the Trichinopoly shops there were eight accidents, one of which resulted in the death of the injured person, whose mother and widow were paid a gratuity of Rs. 48 12 a. The remainder were not of a serious nature. No accidents occurred at any of the other factories.

Prosecutions.—There were no prosecutions during the year at any of the factories.

The returns prescribed in G.O. No 1315, Judicial, dated 22nd July 1892, are appended.

Madras, April 1893.

C. T. R. Scovell,
for Inspector of Railway Factories, Madras.

FORM I.—STATEMENT to accompany the Annual Report on the

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			
					Males.	Females.	Total.	Males.	Females.	Total.	Total, Columns 8 and 11.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	Perambur Workshop, situated in Tiruvallur village, Saidapet taluk, Chingleput District.	Locomotive carriage and waggon works.	For driving machinery.	Four stationary engines equal to 472 horse power.	2,974	nil	2,974	nil	nil	nil	2,974
	Engineering Workshops, Rayapuram Madras District.	Miscellaneous wrought timber and iron works.	For working circular saws, lathes and drilling machines.	Two engines, 6 and 12 horse power.	354	nil	354	7	nil	7	361
	Podanur Workshop and engine shed in Coimbatore district.	Locomotive carriage and waggon works.	Driving machines.	One stationery engine equal to 20 horse power.	61	nil	61	nil	nil	nil	61
	Jolarpet Workshop and engine shed, Salem District.	- ditto - -	- ditto - -	One stationary engine equal to 10 horse power.	52	nil	52	nil	nil	nil	52
	Engineering Workshops, Trichinopoly.	Maintenance, way, works, sundry carpenters' and blacksmiths' works.	Portable engine -	Two engines of 10 horse power each.	596	nil	596	6	nil	6	602
	Locomotive and Carriage shops, Negapatam, Tanjore District.	Machinery and Works for engines and rolling-stock.	Five horizontal stationary engines.	Two 25 horse power. Ditto 18 ditto. One 15 ditto.	2,462	nil	2,462	nil	nil	nil	2,462
	Locomotive and Carriage shops, Cuddalore, South Arcot District.	- ditto - -	One portable engine.	10 horse power -	178	nil	178	nil	nil	nil	178
	Locomotive and Carriage shops, Madura, Madura District.	- ditto - -	One horizontal stationary engine.	25 horse power -	193	nil	193	nil	nil	nil	193

No. 93 M. Gl. dated Calicut, the 8th April 1893.

From *M. R. Ry. V. Chappan Menon,* Avergal, Deputy Magistrate, Calicut Division, to the Acting District Magistrate, Malabar.

AGREEABLY to Government Order, dated 22nd July 1892, No. 1315 (Judicial), I have the honour to submit my report on the working of the Indian Factories Act, XV. of 1881 (as amended by Act XI. of 1891), in the Calicut sub-division during the past calendar year 1892. The prescribed statements (two in number) are enclosed.

2. The only factory which remained on the factory register during 1891 was "The Malabar Spinning and Weaving Company's" cotton mill at Calicut. During the year under report six factories were registered afresh in pursuance of the rules framed by Government and published in the "Fort St. George Gazette," dated 28th June 1892, and there were at the end of the year the following seven factories subject to the operation of the factory law :—

(1.) The Malabar Spinning and Weaving Company's (Limited) mill at Calicut.

(2.) The Karaparamba Coffee Works of Messrs. Pierce, Leslie & Co.

working of the Railway Factories in the Madras Presidency during 1892.

Whether the Factory is worked mainly (1) by shifts, or (2) by midday stoppages, or (3) otherwise.	Whether a general Holiday is ordinarily given (1) on Sundays, or (2) on varying week-days, or (3) whether the Factory exempted under Section 5 B (2) (c), or (4) under Section 5 B (2) (d) of the Act, or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
By midday stoppages from 11 a.m. to 12.30 p.m. daily.	General holiday on Sunday.	–	–	8	8	–	4	–	–	4	
Midday stoppages from 11 a.m. to 1 p.m.	- ditto - - -	–	–	–	–	–	2	–	–	2	
Midday stoppages from 11 a.m. to 12.30 p.m.	- ditto - - -	–	–	–	–	–	2	–	–	2	
- ditto - - -	- ditto - - -	–	–	–	–	–	2	–	–	2	
By stoppages from 12 noon to 1.30 p.m.	- ditto - - -	1	–	7	8	–	4	–	–	4	
By stoppages, Monday to Friday, from 11 a.m. to 12.30 p.m. Saturday factory closes at 12.30 p.m. for remainder of the day.	- ditto - - -	–	–	14	14	–	4	–	–	4	
- ditto - - -	- ditto - - -	–	–	–	–	–	2	–	–	2	
- ditto - - -	- ditto - - -	–	–	–	–	–	2	–	–	2	

Abstract.

Total number of factories	8
Cotton mill	nil.
Jute	„
Woollen	„
Paper	„
Breweries	„
Flour	„
Cotton-cleaning factories	„
Cotton presses	„
Jute presses	„
Leather works	„
Iron works and foundries	8
Sugar works	nil.
Printing presses	„
Total	8
Number of factories inspected once during the year.	nil.
Number of factories inspected twice during the year.	5
Number of factories inspected three times.	nil.
Number of factories inspected more than three times.	3

(3.) The Plantation House Works of Messrs. Burnett & Son.

(4.) Messrs. Arbuthnot & Co.'s Kallai Works.

(5.) The Mercantile Mission Tile Works at Calicut.

(6.) The Mammally Coffee Works.

(7.) The Calicut Tile Works at Marakkat.

3. Objections were made by the managers of factories Nos. 2, 3, and 6 *supra* on the ground that their coffee-curing works did not fall within the scope of the Factories Act, but this point was settled on a reference to Government, who passed the following Order under date the 12th December 1892, No. 2289 (Judicial) :—

> "The Government sees no reason to reconsider the views as to the meaning of the term 'Factory' set out in Paragraph 4 (*b*) of Government Order, dated 19th December 1891, No. 2568 (Judicial). Unless the arrangements of the premises now in question are altered in such a way that the hands employed in picking coffee and similar operations are completely separated from those employed on processes aided by machinery falling within the definition, the premises must be classed as factories, and the owners must submit to the law. As the coffee-cleaning works are at present, there is no doubt the Government considers that they are factories within the meaning of the Act."

4. By the same Government Order the proposal to bring under control Messrs. D. Maneekji & Co.'s (1) saw mill at Kallai, and their (2) title works at Mammally, where less than 50 persons are usually employed on each day, was negatived by Government.

5. *Inspections.*—I inspected all the factories in my sub-division once prior to the issue of notices under Rule 3 of the factory rules intimating my intention to place them on the factory register, and after registering them I inspected them again. The omission to make the prescribed number of inspections in the case of certain coffee works (*vide* Statement No. 1 herewith submitted) is due to the late receipt of the Government Order of 12th December 1892, disposing of the objections raised by the managers of these works.

6. During my first inspections I found that the managers of the various factories had failed to notice the changes introduced by the Factories Amendment Act of 1891, and the rules thereunder, and had omitted to maintain the registers in the new forms. I explained the provisions of the law fully to them, and am glad to say that most of the defects pointed out were speedily removed. In the coffee-curing works complaints were made that the maintenance of the registers for women and children who come and go whenever they like was an unnecessary and unwarranted interference with labour, but the factory managers were told that a complete isolation of the machine-sheds would enable the removal of the factories from the factory register, and some of them are making the necessary alterations to this end. Most of the registers were properly kept.

7. *Sanitary Conditions and Arrangements.*—The sanitary condition of all the factories is excellent. The premises are clean and the factories are well ventilated, so that the operatives are generally better off there than in their own houses. There are good wells with abundant water supply in the compounds of the factories, and no difficulty has yet been experienced in regard to it. A sufficient number of latrines and urinals exist everywhere, and the sanitary arrangements appear to me to be perfectly satisfactory.

8. *Health of the Operatives.*—The health of the operatives is good, and the women and children appear to take to factory work much more readily than men, and to be anxious to earn an honest livelihood. No complaint of overwork has yet been received.

9. *Wages and the general Conditions of the Operatives.*—The average daily wages paid at the various factories are noted below :—

Serial No.	Name of Factory.	Wages of			
		Men.	Women.	Boys.	Girls.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Cotton Mill	0 4 6	0 2 2	0 2 0	0 1 9
2	Karaparamba Coffee Works	0 4 0	0 2 0	0 2 0	0 1 0
3	Plantation House Works	0 2 6 to 0 4 0	0 2 0 to 0 3 0	0 1 0 to 0 1 6	0 1 0 to 0 1 6
4	Kallai Works	0 4 0	—	0 2 0 to 0 2 6	—
5	Mercantile Mission Tile Works	0 3 6	0 2 0	—	—
6	Mammally Coffee Works	0 3 0	0 2 0	0 1 6	0 1 0
7	Calicut Tile Works	0 1 3 to 0 4 6	0 2 0	—	—

In coffee works the wages are mostly paid according to the results, but the rates above given may be taken as a fair approximation to those earned by the operatives each day. These wages compare favourably with those earned by agricultural classes, and their condition appears to be as good as, if not better than, that of the latter.

10. *Employment of Women and Children.*—At the coffee-works women and children are employed in garbling coffee and in picking out discoloured and broken berries, and at tile works they carry clay and tiles from and to the kiln. At the cotton mill women are employed in cleaning cotton and the children in spinning, and on the whole the nature and the amount of their work may be said to be such as not to injure their health or physical development.

11. *Certifying Surgeon.*—At the cotton mill the civil surgeon has granted certificates to all children, but at the coffee works no such certificates were furnished, under the impression that they were not required, those establishments not being regarded as factories. The managers of these establishments have since taken steps to detach their machine sheds completely from the yards where women and children are employed in garbling coffee, and the necessity for obtaining certificates would hardly arise hereafter.

12. *Fencing of Machinery and Mill-gearing.*—These have been properly fenced, and where additional fences were required they have been put up on my suggestions.

13. *Accidents.*—The number of accidents that happened at the various factories is given in Statement No. 1. They were all of minor character and did not amount to more than 12, of which 10 happened at the cotton mill, and the other two at Messrs. Pierce, Leslie & Co.'s coffee works at Karaparamba.

14. *Prosecutions.*—There were no prosecutions for infringement of the provisions of the Factories Act, as the defects noted at inspections, which were due to mere ignorance, were corrected as soon as they were pointed out.

STATEMENT No. 1.—To accompany the Annual

Serial Number of Factories.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total of Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
1	The Malabar Spinning and Weaving Company's (Limited) Cotton Mill at Calicut, Panniyankara amsam, Calicut taluk.	Manufacture of cotton yarn.	One compound engine jet condensing capable of working 500 indicated horse power.	500 indicated horse power.	415	32	447	99	3	102	549
2	Messrs. Pierce, Leslie & Co.'s "Karaparamba Coffee Works" in Katcheri amsam, Calicut taluk.	Coffee-curing and miscellaneous work.	Steam engine -	Two steam engines of 12 and 7 horse power, respectively.	50	210	260	11	50	60	320
3	Messrs. Burnett & Sons' "Plantation House Works" at Malaparamba, in Kottuli amsam, Calicut, Calicut taluk.	Coffee-curing and packing cinchona bark.	- ditto - -	Three steam engines of 24, 8, and 2 horse power, respectively.	27	301	328	10	26	36	364
4	Messrs. Arbuthnot & Co.'s "Kallai Works" in Nagaram amsam, Calicut taluk.	Manufacture of manure.	- ditto - -	One engine of 8 horse power.	20	–	20	2	–	2	22
5	The Mercantile Mission Tile Works at Calicut, Kottuli amsam, Calicut taluk.	Manufacturing tiles.	- ditto - -	One engine of 15 horse power.	193	39	232	–	–	–	232
6	The Mammally Coffee Works in Cheruvannur amsam, Calicut taluk.	Coffee-curing -	- ditto - -	One engine of 20 horse power.	71	514	585	37	102	139	724
7	The Calicut Tile Works in Cheruvannur amsam, Calicut taluk.	Manufacturing tiles.	- ditto - -	One engine of 35 horse power.	230	28	258	–	–	–	258
				TOTAL - -	1,006	1,124	2,130	158	181	339	2,469

No. 245 M.—General, dated Calicut, 13 April 1893.

Endorsed by the Acting District Magistrate.

TRUE copy, with copies of enclosures, submitted to Government. There were no factories in the other divisions of the district during the year under report.

No. 214, dated *Cocanada*, 2 May 1893.

From *E. C. Rawson*, Esq., Acting District Magistrate, Godavari, to the Chief Secretary to the Government of Madras.

I HAVE the honour to report on the working of the Factories Act, No XV. of 1881, as amended by Act XI. of 1891, in this district for the year 1892.

2. The amended Act came into force on 1st January 1892. The only factory under the old Act was the Department of Public Works workshop at Dowlaishweram in the joint magistrate's division. In the amended Act, the minimum number of operatives required to constitute a factory having been reduced from 100 to 50, inquiries were made as to whether there were any places, besides the Government workshop which fell under the new definition. The rice factory at Georgepeta was found to fulfil the requirements of the new definition, and was

Administration Report on Factories for 1892.

Whether the Factory is worked mainly (1) by shifts, or (2) by midday stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying week days, or (3) whether factory is exempted under Section 5 B (2) (*c*) or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspectors of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13	14	15	16	17	18	19	20	21	22	23	24.
By midday stoppages.	General holiday given on Sundays except when other days are substituted for them in accordance with the Act.	-	-	10	10	3	-	2	-	5	
ditto	ditto	-	-	2	2	1	-	-	-	1	Owing to late receipt of Government Order dated 12th December 1892, No. 2289, more than one inspection could not be made. The factory is worked only for about five months in the year.
ditto	ditto	-	-	-	-	1	-	-	-	1	ditto ditto.
ditto	ditto	-	-	-	-	2	-	-	-	2	ditto ditto.
ditto	ditto	-	-	-	-	3	-	-	-	3	—
ditto	ditto	-	-	-	-	2	-	-	-	2	The factory is worked only for about five months in the year.
ditto	ditto	-	-	-	-	4	-	-	-	4	When the new factory rules were enforced, the children previously working at the factory were dismissed in order to obviate the necessity for keeping their registers, &c.
		-	-	12	12	16	-	2	-	18	

accordingly placed by the deputy magistrate, Cocanada, on his register in August last. Thus there are at present two factories in the district.

3. I.—*Inspections, Dowlaishweram Factory.*—The factory was inspected by joint magistrate three times during the year, and the defects pointed out at the first and second inspections were rectified before the last. The average daily attendance of men and women was 160 and 2, respectively. Register E. had not been opened at the first two inspections, but was opened before the third, Registers "C." and "D." and the file of "B." certificates were not maintained, no children having been employed during the year. The "F." notice and the notice required by Section 10 of the Act were put up in a conspicuous place, as also a copy of the rules referred to in Rule 23. The daily working hours for both men and women were from 6 a.m. to noon, and from 2 p.m., to 5 p.m., thus allowing every one an interval of two hours for rest in the middle of the day.

4. *Georgepeta Factory.*—The factory was inspected by the head quarter deputy magistrate twice during the year. The short inspection was due to the factory having been taken on the register late in the year. The average daily attendance of men, women and children has been returned as 34, 19 and 2, respectively, the age of the children being 9 years and over. Registers C., D., and E. were not maintained in spite of the deputy magistrate's remarks during his inspection. No file of "B." certificates was kept up, and the children were

not subjected to any medical examination. The notice required by Section 10 of the Act and the copy of the rules referred to in Rule 23 were not exhibited. Notice " F." alone was hung up. The deputy magistrate has been ordered to see that these defects are remedied at once, and a prosecution instituted if his orders are still disobeyed. The following statement shows the working hours of men, women and children in this factory :—

—	Number of Working Hours.	Amount of Interval between Working Hours.
Men - -	10½ hours.—From 5½ a.m. to 12 and from 2 p.m. to 6 p.m.	2 hours.
Women -	9 „ „ 7 „ „ „ 6 „	2 „
Children -	7 „ „ 7 „ „ „ 4 „	2 „

5. A general holiday is observed on Sundays in both factories. It will be seen that every one in both factories is allowed two hours off in the middle of the day.

6. II.—*The Sanitary Condition of, and Sanitary Arrangements in, Factories.*—The sanitary arrangements at both factories were satisfactory.

7. III.—*The General Health of the Operatives, especially of the Women and Children.*—In both factories the general health of the operatives is reported to have been good.

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.							Whether the Factory is worked mainly (1) by Shifts, or (2) by Midday Stoppages, or (3) otherwise.
					Adults.			Children.			Total of Columns 8 and 11.	
					Males.	Females.	Total.	Males	Females.	Total.		
1	2	3	3	4	6	7	8	9	10	11	12	13
1	Government workshop, Dowlaish-weram.	Wood and iron works.	Steam engine	12-horse power	160	2	162	–	–	–	162	The factory is worked by stoppages from 12 a.m. to 2 p.m.
2	Rice factory at Georgepeta.	Manufacture of rice.	- ditto -	40-horse power	34	19	53	1	1	2	55	- ditto -
				TOTAL - -	194	21	215	1	1	2	217	—

8. IV.—*Wages and General Condition of the Operatives, Dowlaishweram Factory.*—The monthly wages of a man were *Rs.* 5. 10 *a.*, *i.e.*, 3 annas a day, and those of a woman *Rs.* 3. 12 *a.*, *i.e.*, 2 annas a day. This is somewhat above the ordinary wages of coolies in the neighbourhood.

9. *Georgepeta Factory.*—A man's wages are on the whole, slightly above ordinary rates. The men get from 2 to 4 annas a day according to the work they turn out. The women get an anna and a-half and the children from 9 pies to 1½ annas. The wages are paid weekly.

10. V.—*The Employment of Women and Children.*—The two women in the Dowlaishweram Factory do wood work, and are not employed in places where the machinery is working. The women in the Georgepeta Factory are employed in carrying the boiled paddy to the platform to dry and in removing chaff, &c., from the pounded rice. The children help the women in drying the boiled paddy and in sweeping and cleaning the factory compound.

11. *Work of Certifying Surgeons.*—The Government has, in its Order No. 1591, 1st September 1892, appointed the medical officer in charge of the Dowlaishweram Dispensary as certifying surgeon for the Dowlaishweram Factory. No certificates were issued by him as no children were employed. No certifying surgeon has yet been appointed for the Georgepeta Factory. The early attention of the Deputy Magistrate will be drawn to this.

12. VI.—*The Fencing of Machinery, &c.*—The machinery in both factories is reported to be properly fenced. Only men are allowed to work near the machinery.

13. VII.—*Accidents.*—There were no accidents in either factory.

14. VIII.—Prosecutions.—There were none instituted during the year.

Report on the working of the Factories Act for 1892.

Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying week days, or, (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B, (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.					Remarks.
	Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspectors of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
14	15	16	17	18	19	20	21	22	23	24
There is holiday on Sundays.	–	–	–	–	3	–	–	–	3	Abstract district total— Total number of factories 2— Iron works - - 1 Rice Mills - - 1 TOTAL - - 2
- ditto - - -	–	–	–	–	2	–	–	–	2	Number of factories inspected twice during the year - 1 Number of factories inspected thrice during the year - 1 TOTAL - - 2
—	–	–	–	–	5	–	–	–	5	

N.B.—The District Factories Report will follow.

From the District Magistrate,	Cuddapah,	dated	6th	February	1893,	No. 123.
„ „	Nellore	„	11th	„	„	„ 162.
„ „	Chingleput	„	25th	„	„	„ 91.
„ „	Salem,	„	17th	March	„	„ 428.
„ „	North Arcot	„	18th	„	„	„ 407.
„ „	Anantapur	„	20th	„	„	„ 186.
„ „	Nilgiris	„	23rd	„	„	„ 305.
„ „	Kurnool	„	25th	„	„	„ 1146.
„ „	Trichinopoly	„	25th	„	„	„ 34–2.
„ „	Tanjore	„	30th	„	„	„ 457.
„ „	South Canara,	dated	15th	April	1893,	No. 1411.

ABSTRACT.—Stating that there were no factories falling under the scope of the Factories Act, No. XV. of 1881, at work in these districts during the year 1892.

ORDER—dated 17 July 1893, No. 1447, Judicial.

IT has hitherto been customary for Government merely to review the annual reports upon the working of the Factories Act, which are submitted by district magistrates, the Commissioner of Police, Madras, and the consulting engineer for railways, but it is now necessary, under the instructions conveyed in Home Department Letter, dated 30th June 1892, No. 861—11, Judicial, to compile in addition an annual provincial report. Accordingly in the present proceedings the Government will first comment upon the returns received from the districts individually, and will then combine the statistics furnished by the reporting officers, and make such general remarks thereon as seem to be called for with reference to the Home Department Letter mentioned above.

2. (*a*) *Vizagapatam.*—The returns from this district were submitted in an incorrect form in the first instance, and revised returns were not received until the 10th May. The one factory in this district was inspected only twice instead of thrice, as required by the rules; these two inspections are entered in Column 20, of Form I., but as there are no special inspectors in this Presidency they should have been shown under Column 19. The inspector has certified that no children were employed during 1892, but from Parapraph 12 of his report it is obvious that he has overlooked the fact that under Section 5 of Act XI. of 1891, the term "child" means any person below the age of 14 years.

(*b*) *Madras.*—Women were employed during 1892 in the Gun-Carriage Factory, the Southern India Spinning and Weaving Mill, the Harbour Works, the Public Works Workshop, the Cement Works, the Paddy-grinding, Cleaning, and Oil Manufactory, the Government Press and the Basin Foundry, but the register in Form E. was not maintained as required by rule in any of these factories; this should be remedied. The maximum number of hands employed on any day at the Gun-Carriage Factory is given as 1,314 in the appendix to the inspector's report, but the average daily number of operatives appears in Form I as 1,375. The maximum number of hands at the Southern India Spinning and Weaving Mill appears as 784 in the Appendix, but Columns 4 and 5 show that there were 797 at work on 6th June. From Columns 4 and 5 of the Appendix it would also seem that the average number of operatives entered against the Harbour Works is incorrect. Again, the average number of operatives in the Public Works Workshop is given at 435, but the maximum on any one day is 425. The figures entered against the United Spinning and Weaving Mill are similarly irreconcileable. In the case of the Bee Hive Foundry too, the maximum and the average are both put at 157, though the figures in Column 4 of the Appendix show that this cannot be correct, and the average is higher than the maximum in the case of the Government Press. The Commissioner of Police will submit revised returns, and will see that more care is exercised in future. It is observed that two factories were inspected only twice, and one only once; no reason for this has been given.

(*c*) *Tinnevelly.*—It will appear that out of five factories three were inspected only twice, and that one was not inspected at all, but the meaning of the figures in Columns 19—23 of Form I is not quite clear; apparently only inspections by registering inspector have been treated as inspections for the purposes of the rules, but this is incorrect; the inspection may be made by any inspector, and all inspections made by magistrates who are inspectors should be entered in Column 19 of Form I, and not in Column 20. It is observed that whereas the maximum number of hands employed in any one day in the Kovilpatti Spinning Company's Factory is given in the appendix to the report as 506, the average number of operatives appears as 529 in Form I.

(*d*) *South Arcot.*—The returns originally submitted were not in the correct form, and the revised returns were not received until the 1st May. From the appendix to the district magistrate's report it would appear that each of the two factories in this district was inspected twice, but there is no entry in Column 19 of Form I against the Nellikuppam Distillery, which, however, should not have appeared in either of the returns as the maximum number of operatives was only 49. Steps are, it seems, being taken to remedy such defects as were observed in the case of the Nellikuppam Sugar Factory.

(*e*) *Bellary.*—As Rambillos Sowcar's Cotton Press, Messrs. Sabhat Mudalivur and Company's Cotton Press, Messrs. Dymes and Company's Cotton Press (Adóni) and the City People's Press worked for less than four months during the year, they need not have been reported upon. It is stated that the maximum number of operatives at the Bellary Arsenal was 71; yet on the 4th November there were 78 persons employed.

(*f*) *Ganjam.*—From paragraph 3 of the general deputy magistrate's report, it would appear that he has overlooked the change made by Section 5, Act XI., of 1891, in the definition of "child." Register E is not maintained, in the Aska Sugar Factory, but it is presumed that the two women employed there are merely sweepers; the remark in Column 10 of the appendix to the report, that women are only employed by contractors during the diffusion season is not understood, and should be explained. Columns 6—12 of Form I have not been filled in, and the figures in Column 20 should have been entered in Column 19. The shift system is in force in the Aska Factory; it is not stated whether the shifts have been approved by the inspector as required by Section 5A of the Act. It appears that work goes on even on Sundays in this factory; the district magistrate should report whether the requirements of Section 5B (2) (*b*) of the Act are being observed.

(*g*) *Madura.*—In Column 6 of the appendix to the report from this district it is stated that the Registers C, D, and E, are all kept at the Madura Mills Company's Factory, but it appears from the inspector's notess that Register E is not maintained on the ground that all the women are piece-workers. The register certainly should be kept; the provisions of the Act apply to piece-workers as well as time-workers. The entry in Column 7 of the appendix also seems to have been made without due care; the inspector's notes show that during the year the requirements of the rules were not strictly observed, though it is reported that attention has since been paid to them. From Column 4 of the appendix it would seem that the number of men, women and children at work was exactly the same on the occasion of each inspection, which seems improbable. Column 12, too shows that the maximum number of children, employed on any day was 112, but in his notes the inspector states that 226 children attend the factory. It has not been stated whether the inspector has formally approved the system of shifts in force in the Madura Mills Company's Factory.

(*h*) *Kistna.*—The returns from this district were received on the 13th April. Column 6 of the appendix to the report has been incorrectly filled up; Registers C, D, and E, are obviously not maintained at the Public Works Workshop, Bezwada, seeing that women and children are not employed there.

(*i*) *Railways.*—The returns from the consulting engineer for railways were received on the 17th April. It is observed that they deal only with those factories where the machinery is driven by steam, but it would appear (*vide* paragraph 5 of Government Order, dated 20th May 1892, No. 953, Judicial) that there are several engine-changing stations where hand-power alone is used, and in paragraph 4 of Home Department Letter, dated 7th December 1892, No. 1450, Judicial, communicated to the Public Works Department by Government Order, dated 9th January 1893, No. 23, Judicial; the opinion is expressed that even such stations (other conditions being fulfilled) fall within the definition of "factory." This should be noted for future guidance. The consulting engineer will also note that the entries in Column 20 of Form I should have appeared in Column 22, as there is no special inspector in this Presidency.

(*j*) *Malabar.*—The returns from this district were not received until the 15th April. The entry in Column 24 of Form I against Messrs. Arbuthnot & Co.'s "Kallai Works" is apparently a mistake. It is observed that in several instances inspections were repeated at such short intervals as to deprive them of any value.

(*k*) *Godavari.*—The report of the district magistrate was not received until the 8th May; the delay should have been explained. It is observed that the district magistrate is taking the necessary steps to ensure compliance with the rules in the case of the Georgepeta Factory. A further communication on the subject of appointing a certifying surgeon for this factory is awaited.

3. Having commented above upon the individual district reports the Government proceeds to summarise the statistics supplied to them.

4. There was a noticeable increase in the number of factories, which is, however, entirely due to the extensionof the Act relating to establishments employing 50 hands, and to the inclusion of certain establishments which were formerly regarded as not coming within the definition of "factory." The only large factories which seem to have been started during the year are the Madura Cotton Mill and the Kovilpatti Spinning Company's Factory. On the other hand, six factories, which were at work in 1891, disappeared from the registers, the cessation of work in these factories being generally due to the shortness of the cotton crop. On the whole there were 46 factories reported on, against 32 in 1891. The daily average number of operatives employed during the year under report was 23,872.

5. Considering that the revised rules under the Factories Act were not published until the middle of the year the duty of inspecting factories may be said to have been, on the whole, satisfactorily performed. It is, however, observed that hardly a single factory was inspected by a medical officer. The attention of the Surgeon-General will be drawn to this fact, and with reference to Government Order, dated 21st June 1892, No. 1140, Judicial, he should report whether the allowance which was sanctioned by the Secretary of State in his Despatch, dated 24th March 1892, No. 18, was drawn by any medical officer in 1892. There is nothing very noticeable in the reports of the inspectors. In a few instances, as was natural, the registers required by the rules were not maintained in factories newly brought within the scope of the Act, but in nearly every case the managers hastened to comply with the requirements of the law on the omission being pointed out. The sanitary arrangements and condition of the factories seem to be generally satisfactory, very few complaints having been made by inspectors. Such sanitary improvements as were suggested were usually carried out at once by the managers. In every case except one the inspectors reported most favourably upon the physical condition of the operatives; the exception is the Calicut Tile Works, where the condition of the women is described as indifferent.

6. Several of the inspectors have reported briefly on the wages of the operatives, and they concur in thinking that, as a rule, they are paid higher wages than they would get outside the factory. According to the Deputy Commissioner of Police the wages in the Madras factories run from Rs. 7 to Rs. 25 per mensem in the case of adult males. The Head Assistant Magistrate of Tinnevelly quotes Rs. 6 15a. 10p., Rs. 4 8a. 8p., and Rs. 2 as the average

average monthly wages of men, women, and children respectively, while the Joint Magistrate observes that the wages of men in some cases rise as high as Rs. 15 per mensem, and compare favourably with the wages of labourers outside factories and with the income of petty cultivators. In Bellary wages are said to vary from three to six annas per diem in the case of men, and from two to four annas in the case of women, rates which compare favourably with those of ordinary agricultural labourers. In Madura the factory rates appear to be much the same as those prevailing generally in Madura town, which are about 25 per cent. higher than the wages given in the rural tracts. In Malabar wages rise to four and a-half annas per diem in the case of adult males, and are said to compare favourably with those earned by agricultural labourers; a similar remark is made in the report from Godavari. The information on the subject of wages supplied by the inspectors would have been of more value had they distinctly specified in each case the nature of the work on which operatives drawing a certain rate of pay are employed.

7. There were 2,250 women and 1,424 children employed, and the conditions imposed by law upon their employment seem to have been strictly observed. The Deputy Magistrate of Calicut Division observes that the introduction of the new rules has led to the dismissal of the children employed at the Calicut Tile Works in Cheruvannúr amsam, and from a remark made by the inspector upon the Madura Cotton Spinning Factory it would seem that there too the increased stringency of the regulations upon child labour has led to a diminution in the number of children employed. In the Coffee-curing Works in Malabar complaints were made against the rules which require the maintenance of registers of the women and children employed, but, as remarked by the Deputy Magistrate, the necessity for these registers will disappear if the machine sheds are isolated; the Government is most reluctant to impose upon manufacturers any restrictions which the law does not render absolutely essential. Generally it may be said that the amended Act has worked without friction, and as 16·1 per cent. of the operatives employed at the close of 1892 consisted of women and children, against 9·8 and 10·4 per cent. at the close of 1891 and 1890 respectively, it seems clear that the stringency of the provisions of the present law regarding female and child labour has not resulted in any general dismissal from employment of women and children.

8. Certificates of age seem to have been granted under Section 5 of the Act in a great number of cases, and these certificates were generally kept filed, as required by rule. There is no reason to suppose that evasion of the law regarding the employment of children below the age of nine years is frequent. On the contrary, the inspectors seem to have paid particular attention to this part of their duty, and to have insisted in all doubtful cases upon the production of certifying surgeons' certificates, which were nearly always forthcoming.

9. The fencing of machinery and gearing is reported to be generally satisfactory, but there were 131 accidents, against 93 in the preceding year, and of these three were fatal and 17 were of a serious character. There were no prosecutions instituted under the Act.

(True Extract.)

(signed) *J. F. Price,*
Chief Secretary.

To all District Magistrates.
„ the Public Works Department.
„ the Commissioner of Police, Madras.
„ the Inspector General of Police.
„ the Surgeon-General, through the Public Department.
Editors' Table.

APPENDIX to Government Order,

FORM II.—STATEMENT accompanying the Annual Provincial

Madras

Name of District.	Number of Factories within the scope of the Act.																		
	Cotton Mills.	Jute Mills.	Woollen Mills.	Paper Mills.	Brewers.	Flour Mills.	Cotton Cleaning Factories.	Cotton Presses.	Jute Presses.	Leather Works.	Iron Works or Foundries.	Sugar Works.	Printing Presses.	Coffee Works.	Cement Works.	General Engineering Workshops.	Tile Works.	Other Factories within scope of Act.	Total of Columns 2 to 15.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	14 (*a*)	14 (*b*)	14 (*c*)	14 (*d*)	15	16
1. South Arcot	–	–	–	–	–	–	–	–	–	–	1	1	–	–	–	–	–	*–	2
2. Bellary	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	1
3. Chingleput	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	1
4. Coimbatore	1	–	–	–	–	–	–	1	–	–	1	–	–	–	–	–	–	–	3
5. Ganjam	–	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	1
6. Godavari	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	1	2
7. Kistna	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	1
8. Madras	4	–	–	–	–	–	–	–	–	–	4	–	2	–	2	3	–	2	17
9. Madura	1	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	2
10. Malabar	1	–	–	–	–	–	–	–	–	–	–	–	–	3	–	–	2	1	7
11. Salem	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	1
12. Tanjore	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	1
13. Tinnevelly	3	–	–	–	–	–	–	1	–	–	–	1	–	–	–	–	–	–	5
14. Trichinopoly	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	1
15. Vizagatam	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1
TOTAL	10	1	–	–	–	–	–	2	–	–	11	3	2	3	2	6	2	4	46

Name of District.	Number of Factories entered in Columns 2 to 16, worked mainly by				Number of Factories entered in Columns 2 to 16.					
	Shifts or Sets.	Midday Stoppages.	Otherwise.	Total of Columns 34 to 36.	In which General Holiday ordinarily given.		Exempted.		Worked Otherwise, *i.e.*, not falling under Columns 38 to 41.	Total of Columns 38 to 42.
					On Sundays.	On varying Week Days.	Under Section 5B (2) (*c*).	Under Section 5B (2) (*d*).		
	34	35	36	37	38	39	40	41	42	43
1. South Arcot	–	1	(*a*) 1	2	1	1	–	–	† –	2
2. Bellary	–	1	–	1	1	–	–	–	–	1
3. Chingleput	–	1	–	1	1	–	–	–	–	1
4. Coimbatore	–	3	–	3	3	–	–	–	–	3
5. Ganjam	–	–	(*b*) 1	1	–	–	–	–	1	1
6. Godavari	–	2	–	2	2	–	–	–	–	2
7. Kistna	–	1	–	1	1	–	–	–	–	1
8. Madras	1	14	(*c*) 2	17	16	–	–	–	1	17
9. Madura	–	1	(*d*) 1	2	2	–	–	–	–	2
10. Malabar	–	7	–	7	7	–	–	–	–	7
11. Salem	–	1	–	1	1	–	–	–	–	1
12. Tanjore	–	1	–	1	1	–	–	–	–	1
13. Tinnevelly	–	4	(*e*) 1	5	3	–	–	–	2	5
14. Trichinopoly	–	1	–	1	1	–	–	–	–	1
15. Vizagapatam	–	1	–	1	1	–	–	–	–	1
TOTAL	1	39	6	46	41	1	–	–	4	46

* 1 Coach-building Factory, 1 Paddy-grinding, Cleaning and
† In these Factories holidays are granted either on Sundays

No. 1447, dated 17th July 1893, Judicial.

Report on the Working of the Factories Act during 1892.

Presidency.

Number of Factories entered in Columns 2 to 16.										Average Daily Number of Operatives Employed in the Factories entered in Columns 2 to 16.						
In which steam-power is used.	In which steam-power is not used.	Total of Columns 17 and 18.	Inspected during the Year.					Not inspected during the year.	Total of Columns 24 and 25.	Adults.			Children.			Total of Columns 29 and 32.
			Once only.	Twice (but not three times).	Three times.	More than three times.	Total of Columns from 20 to 23.			Males.	Females.	Total.	Males.	Females.	Total.	
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
2	–	2	–	2	–	–	2	–	2	959	40	999	–	–	–	999
–	1	1	–	–	–	1	1	–	1	69	–	69	–	–	–	69
1	–	1	–	–	–	1	1	–	1	2,974	–	2,974	–	–	–	2,974
3	–	3	1	1	–	1	3	–	3	411	171	582	156	22	178	760
1	–	1	–	–	–	1	1	–	1	–	–	–	–	–	–	–
2	–	2	–	1	1	–	2	–	2	194	21	215	1	1	2	217
1	–	1	–	–	1	–	1	–	1	203	–	203	–	–	–	203
17	–	17	1	3	12	1	17	–	17	8,861	260	9,121	433	36	469	9,590
2	–	2	–	1	1	–	2	–	2	564	83	647	112	–	112	759
7	–	7	2	2	1	2	7	–	7	1,006	1,124	2,130	158	181	339	2,469
1	–	1	–	1	–	–	1	–	1	52	–	52	–	–	–	52
1	–	1	–	–	–	1	1	–	1	2,462	–	2,462	–	–	–	2,462
4	1	5	–	1	2	1	4	1	5	1,205	470	1,675	285	33	318	1,993
1	–	1	–	–	–	1	1	–	1	596	–	596	6	–	6	602
1	–	1	–	1	–	–	1	–	1	642	81	723	–	–	–	723
44	2	46	4	13	18	10	45	1	46	20,198	2,250	22,448	1,151	273	1,424	23,872

Number of Accidents during the Year in Factories entered in Columns 2 to 16.				Number of Persons Convicted during the Year in respect of Factories entered in Columns 2 to 16.												REMARKS.
				Under Section 15 (1) of the Factories Act, Clauses										Under Section 15 (2) of the Factories Act.	Total of Columns 57 to 58.	
Fatal.	Serious.	Minor	Total	*a*	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	Total (*a*) to (*i*).			
44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
–	3	5	8	–	–	–	–	–	–	–	–	–	–	–	–	(*a*) Worked both by shifts and stoppages.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	8	8	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	1	1	–	–	–	–	–	–	–	–	–	–	–	–	(*b*) Worked both by shifts and stoppages.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
1	7	57	65	–	–	–	–	–	–	–	–	–	–	–	–	(*c*) In one adults are allowed midday stoppages and children are worked by shifts, and in the other continuous work from 8 a.m. to 4 p.m.
–	1	1	2	–	–	–	–	–	–	–	–	–	–	–	–	(*d*) Worked both by shifts and midday stoppages.
–	–	12	12	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	14	14	–	–	–	–	–	–	–	–	–	–	–	–	
1	3	2	6	–	–	–	–	–	–	–	–	–	–	–	–	(*e*) By midday stoppages and by employment of coolies, who relieve each other every six hours.
1	–	7	8	–	–	–	–	–	–	–	–	–	–	–	–	
–	3	4	7	–	–	–	–	–	–	–	–	–	–	–	–	
3	17	111	131	–	–	–	–	–	–	–	–	–	–	–	–	

Oil Manufactory, 1 Manure Manufactory, and 1 Rice Factory.
or on varying Week Days.

No. 3805, dated Bombay Castle, 24 October 1893.

From *W. L. Harvey*, Esq., I.C.S., Under Secretary to the Government of Bombay, General Department, to the Secretary to the Government of India, Home Department.

With reference to the correspondence ending with Mr. Under Secretary Luson's letter, No. 1247, dated 30th ultimo, I am directed by his Excellency the Governor in Council to forward, herewith, for submission to the Government of India, 40 copies of the Annual Provincial Report on the Working of the Indian Factories Act in the Bombay Presidency, including Sind, for the year 1892.

(No. F. I.—75 of 1893.)

From the Collector of Land Revenue, Customs and Opium, Bombay; to the Chief Secretary to Government, General Department, Bombay.

Sir, Bombay, Collector's Office, 27 June 1893.

In accordance with Government Resolution, General Department, No. 4529, dated the 8th December 1892, I have the honour to submit the Provincial Report on the working of the Indian Factories Act for 1892.

2. I have the honour to forward also, as an accompaniment to the Provincial Report, the annual report of the Chief Inspector, Bombay, as it deals with several questions that were much discussed last year when reports were submitted in answer to the inquiries of the Royal Commission on Labour.

3. A satisfactory feature in the report now forwarded is the explanation that the mass of unsettled mill workers are not "wasters," but are persons whose interest in land in Ratnágari and elsewhere makes it convenient or necessary for them to spend a portion of each year in their homes. The remarks on the subject of the absence of elderly workers in Bombay mills, a peculiarity which has been brought forward to support statements regarding the depressed and unwholesome conditions of Bombay factory life, are also of value.

4. The want of a special factory inspector in Bombay has added considerably to the duties of the chief inspector. Both Mr. Jehangir and Mr. Jackson have overtaken this extra work. At the same time I would notice that this has involved a somewhat excessive demand on the mornings of officers whose whole days are also spent in Government duties, and would venture to hope that it may be possible at an early date to sanction some arrangement which will secure the distribution of the duties, whose whole weight, during the past year, has fallen upon the chief inspector.

5. Under the head of Accidents, I agree with the chief inspector in thinking that even with due care and caution the present system of replacing belts on machinery in motion is not free from risk to life. At the same time its liability to get torn by broken belts seems to prevent the Karimbhai mill platform or other similar arrangement being accepted as a solution of the difficulty.

6. Mr. Jackson's remarks at paragraph 22 on the hardship caused by the customary delay in paying wages, support the remarks offered last year for the consideration of Government. Some lessening of delay in the payment of wages seems both practicable and necessary.

7. The

7. The stricter rules regarding the working of children, combined with the introduction of machinery intended to be worked by children, made the demand for children so considerably in excess of the supply, that, from want of boy-hands, some mills with the new machinery were unable to work all their frames. This state of things offered considerable temptation both to boys and to employers to work overtime. Certain suspicious cases came under notice, but in no case did inquiry succeed in confirming the suspicion. In connection with certain restrictions, such as the long mid-day rest for women, and the reduced hours for children, as the workers would gladly be free from these restrictions, irregularities are difficult of detection and may occur. At the same time if such irregularities occur they are uncommon. Inquiry showed accusations and suspicions to be either unfounded or to have led to the discontinuance of the irregularity. This result is probably partly due to the fact that the only prosecution under the Act during the past year was successful in securing a conviction, and the levy of a substantial fine.

8. Some opposition to the ventilation rules must be expected. But except in a few of the older factories, it is believed that no very considerable changes will be required to meet the wishes of Government.

9. On the whole the results of the past year's inspection are satisfactory. Acknowledgments are due to the Mill Owners' Association for their determination that the changes required under the amended Act should be carefully attended to, and to the foresight of the proprietors and managers of mills in having all arrangements in readiness to start the new system from the beginning of the calendar year. The concession, approved by Government, of substituting warning for prosecution, in the case of any unavoidable or explainable delay in introducing the new arrangements for a few months after the new Act came into force, prevented hardship and friction, in the few cases of delay in in enforcing the amended provisions.

10. I regret the delay which has arisen from the fact that a report of this nature has never been submitted before, and that it has been difficult to obtain the required information.

I have, &c.
(signed) *J. M. Campbell,*
Collector of Land Revenue, Customs and Opium.

PROVINCIAL Report on the Working of the Indian Factories Act in the Bombay Presidency for the year 1892.

The accompanying provincial form No. II. shows that there are in the Bombay Presidency 253 factories, of which nearly half (119) are situated in the town and island of Bombay. The total of 253 includes 14 cotton-gins and presses in Khándesh and eight cotton presses in Bombay returned as employing less than 50 hands. In these cases the figures returned represent only the permanent staff, much of the work being done by temporary hands employed by contractors, whose number varies from day to day.

2. Of the total of 253 factories, 157 work all the year round, while 96, comprising the cotton-gins and presses, are seasonal, beginning work in November and continuing to run till March or June, according to the state of the market and the yield of the cotton harvest.

3. By far the most important industry is that which deals with raw or unmanufactured cotton which employs in 194 factories, 91,107 hands. The chief centres of the cotton spinning and weaving industries are Bombay with 64, or, including two mills on the border of Thána district, 66 factories; Ahmedabad with 12, and Surat with three. Cotton-ginning and pressing is carried on in 73 factories in Khándesh, 11 in Bombay, nine in Hyderabad,

seven in Sholápur, four in Bijápur, and three in Ahmednagar, to which must be added others in Gujarát and elsewhere, which employ less than 50 hands, and therefore do not come within the scope of the Factory Act.

4. In accordance with the orders of the Government of India conveyed in Government Resolution, General Department, No. 846 of 16th March 1892, an inspector was appointed to supervise the working of the Act in the Mofussil and to assist the chief inspector in Bombay. The office was first held by Mr. H. Monie (14th—19th March 1892), who, during his short tenure, inquired into the effect of the Act on the employment of women in the cotton mills of Ahmedabad. Mr. Monie was succeeded by Mr. N. A. Moos, who reverted to his permanent appointment in the Elphinstone College on 31st October last. Since November the office of the inspector has been vacant pending the consideration of proposals for amalgamating the Factory and Steam Boiler Inspection Departments.

5. Of the total of 253 factories, 160 were inspected more than three times during the year, 20 three times, 34 twice, and 30 once only. Nine factories, including six in Khándesh and two in Hyderabad, were not inspected at all. All these were seasonal factories, which the Collector could not arrange to visit during the working months. Of the total of 954 inspections, 239 were made by the Collectors, 316 by the Special Inspector, 343 by the Chief Inspector in Bombay, and 56 by other officers. Since the close of the year under report, the Assistant Collectors in several districts have been appointed Inspectors of Factories.

6. No joint-inspectors have yet been appointed, as the rules for their guidance are still under consideration.

7. All the Collectors report that the provisions of the Act regarding the weekly holiday and the mid-day rest are duly observed. Sunday appears to be the usual holiday except when some important native holiday falls on a week-day; but the Collector of Khándesh remarks that in his district the weekly holiday is generally given on the local bazár day. In Bombay, Sunday is almost always the holiday, as on that day the mill-hands meet their friends who are employed in other occupations. No special difficulty has been felt in enforcing the Act, though it may be difficult to ensure that the hands shall get a full half-hour at mid-day. Only one factory in the Presidency, the Bombay Gas Works, has been exempted from the rule as to Sunday work. Certain ginning mills in Khándesh applied for exemption, but as there appeared to be nothing in the conditions of the industry to render it necessary, the exemption was not granted.

II.—Sanitary Condition.

8. The sanitary condition of the factories appears to be on the whole satisfactory. As might be expected, the larger establishments are better kept than the smaller ones. In no case is the sanitary state of any mill described as distinctly bad, though many orders on particular points have been issued, chiefly as regards whitewashing and latrine accommodation.

9. As regards this last point, it is reported from several districts that no latrines exist, the mill-hands like their neighbours resorting to the fields. This is the case in Hyderabad, Khándesh, and Ahmednagar. The Collector of Khándesh says: "As the factories are generally in the open country there seems no need to insist on having any (latrines)." In Bombay there has been some difficulty in providing latrines in factories in the fort, where little space is available for such purposes, but these difficulties have been gradually overcome. The least satisfactory of the Bombay factories from a sanitary point of view are the cotton presses.

10. The

10. The ventilation rules are reported to be in some respects unsatisfactory, especially the requirement of 10 square feet of lateral opening per head. The Collector of Thána, indeed, says "the rules regarding ventilation are reported to be almost, if not altogether, unworkable, especially in cotton spinning factories." The question has been the subject of a correspondence between the Collector of Bombay and the Mill Owners' Association, which body contends that the lateral openings required by the rule are larger than can possibly be provided. It is certainly true that none of the Bombay mills for which measurements are available have lateral openings approaching the required size. The subject has not yet been finally reported on, and no orders have, therefore, as yet been issued under the rule.

III.—General Health of the Operatives.

11 The district reports are in accord with the Medical Committee of 1885 that the health of the factory hands is not inferior to that of other persons of the same rank in life. No specific diseases traceable to the nature of their employment are reported to exist, and in some respects the operatives are better off than their fellows of other trades, as their wages are generally higher. The Collector of Thána says:—

> "The conditions under which the hands live and work are more favourable to health than those of most other business of this district, and the general health of the operatives, especially of the women, is good."

12. The Collector of Khándesh draws attention to another point of great importance in this connection: "As the factories are closed for so many months in the year, and all the unskilled hands disbanded . . . working in a factory is an incidental but not the main business of their lives." As has already been stated, 96 factories are seasonal only, and in the off season only the small permanent staff is required to clean the engines and sweep the floors is kept. Again, much of the work in these seasonal factories is done by petty contract, and the hands employed vary from day to day. Hence the factory hands are not so much a separate class as a part of the general body of unskilled labourers who have taken to cotton pressing or ginning for a time. Even in the more skilled branches of cotton manufacture a very large percentage (in Bombay quite 75 per cent.) of the mill-hands are cultivators, who frequently take holidays to revisit their homes. It follows that their work is not nearly so severe and continuous as in European countries.

13. The percentage of absentees varies greatly from mill to mill, and is by no means due to sickness alone. It has already been explained that the habits of the operatives as a body are extremely migratory; whence it follows that they often leave work on all sorts of private business, and such absences swell the percentages of the factories concerned. In Bombay especially the majority of the mill-hands are Konkani Marathas, who are in the habit of taking frequent holidays to visit their villages.

14. Another result of the ease with which the operatives pass from agriculture to factory work and back again is the general low average of age among the hands in the cotton mills. This is not due to the employment of large numbers of children, but to the fact that the operatives retire to their villages as soon as they have made a little money. Ahmedabad appears to be the only great centre of the cotton industry that possesses what may be called a separate mill population. The Collector reports that the ages of full-time hands varies from 14 to 45, and that "the number of years that the workers continue to work may be taken at 30." In two of the Surat mills the Collector reports the average age of the hands as from 15 to 27, and in the other from 14 to 55. In the only one of the Thana mills for which figures are available the average is 24. In Bombay the workers are seldom over 40, and practically are never seen

over 50 years of age. In Broach and Kaira the mill-hands do not seem to stick to mill-work long, whereas in Dhárwár the reverse is the case, though even there the average age is 30 years only.

15. In paper mills, founderies, and other year-round factories the average age of the hands appears to be much the same as in cotton mills. In seasonal factories the hands vary from day to day, so that their average is not ascertainable, but they belong to the same class as the ordinary coolie or day labourer.

16. The total factory population dealt with in this report includes 118,470 souls, of whom 22,844 are women and 5,946 children. Of this total 77,872 are employed in cotton spinning and weaving, 8,028 in cotton pressing and cleaning, 1,552 in other textile industries (wool, hosiery, and silk), 12,196 in railway workshops, 3,466 in iron works, 2,140 in printing presses, and the remainder in various mining industries. The skilled hands employed in silk weaving, in iron works and in printing presses form a separate artizan class; but the whole of those employed in cotton pressing and cleaning as well as a large majority of the cotton spinners and weavers, and a number of the less skilled hands who work in the railway workshops, are drawn from the cultivating classes and take to mill-work as a more or less temporary occupation.

17. In Bombay three-fourths of the cotton mill-hands are Maráthas from the Ratnágirri district. In Kaira, the Collector reports that "about 50 of the operatives absent themselves from the mill-work in the monsoon to cultivate their own land." The Collector of Broach says "the workers very often shift from one service to another." In Thána, the Collector reports that "there are a few operatives only in the Kurla Mills who live by factory work alone; a large number of them go at different times of the year to their native places to relieve the other members of their family in operations of agriculture." On the other hand, the operatives of the Dhárwár Mill seem to have taken to mill-work more steadily, as the Collector reports that "some local operatives work in the mill when there is no work in their fields, but these cases are rare." For Belgaum no information is available. In Ahmedabad and Surat only does there seem to be a permanent class of factory workers who do not look forward to going back to agriculture. The Collector reports "most of the hands live by factory work only," and "the number of years that the workers continue to work may be taken at 30." In Surat the hands appear to be chiefly drawn from classes which are not primarily agricultural, such as Dheds, Ghánchis (oil-pressers), Dhobis (washermen), and Khatris. These two districts employ between them 10,228 hands. The cotton mill population of the other districts, where it is more or less largely agricultural and shifting, numbers 66,438, excluding Belgaum.

IV.—Wages and General Condition.

18. In Bombay Cotton Mills full-time male operatives earn from Rs. 7 (carding-room hand) to Rs. 20 (spinner); women get Rs. 7 to Rs. 8 (reelers and winders), and children Rs. 6 to Rs. 7 (doffers and piecers). Wages are usually paid by the piece, so that the earnings are higher in summer than in winter. For Ahmedabad no detailed figures are available. The Collector of Surat reports that in that district men earn Rs. 12, women Rs. $7\frac{1}{2}$, and children Rs. 4 per month. In the Kaira Mill, adults earn from Rs. 7 to Rs. 14, and boys Rs. 3 to Rs. 5. The Collector of Dharwar reports "the wages are higher than those earned by persons of the same class on other work."

19. For factories not connected with the cotton industry very little information is available. In the railway workshops at Igatpuri in the Násik District coolies get from Rs. 8 to Rs. 15, and mechanics Rs. 12 to Rs. 25 per month.

20. Much

20. Much difficulty has been experienced in getting information about "family earnings," and the expression has sometimes been misunderstood. The Collector of Surat reports that the earnings of a family, consisting of a man, his wife, and one child of working age, would be Rs. 23½ per month. In Bombay it would be Rs. 25 to Rs. 26. In the Dhárwár Mill a man and his wife with two children are reported to earn Rs. 18 to Rs. 20.

21. The reports as regards indebtedness are necessarily very vague, but the only cause of debt specially connected with factory work is the Bombay system of keeping wages two months in arrear, which forces some hands into debt on first engagement or return from leave. As has been shown above, the majority of the workers are agriculturists and naturally share the fortunes of their class. Of the Ahmedabad operatives the Collector says, "As to indebtedness, no reliable information is forthcoming; but the majority do not seem to be in debt." The Collector of Surat reports, "The Dheds are in debt almost to a man, owing to their drinking habits. Higher castes are reported to be free from debts."

22. The cost of living among factory hands (at least in the cotton industry) is that of the ordinary peasant or day labourer, and in Gujarát varies from Rs. 3 to Rs. 5 per month, the latter figure being usual in Ahmedabad and Surat. Rs. 5 is also reported as the usual figure in the Thána district, while in Bijápur and Dhárwár the average seems to be about Rs. 4. In Bombay it would be higher than any of these.

V.—Employment of Women and Children.

23. Of the total of 22,844 women, 18,335 were employed in cotton spinning and weaving, 3,435 in cotton pressing and cleaning, 249 in other textile industries, and the remaining 825 in small numbers in other occupations. Those employed in cotton mills work in the reeling and winding departments only, many of them on hand machines. Before the present Act came into force women were largely employed in the Gujarát mills as frame-minders, two women tending one frame. When the period of women's work was limited to 11 hours this system was given up, and the women were gradually transferred to the reeling and winding departments, their places being taken by men. Certain Ahmedabad operatives petitioned the Government of Bombay for exemption from the 11-hours limit. It appeared that some 259 women had already been thrown out of employment, and that the wages of the rest were reduced 25 per cent., but the women dismissed were gradually coming back as reelers. It was therefore decided that it would be unnecessary to exempt the Ahmedabad mills (Government Resolution, General Department, No. 2815, of 13th August 1892). In other parts of the Presidency the new Act does not seem to have caused hardship to the women workers.

24. In Gujarát and Thána the average hours of work for women seem to be the legal maximum of 11 hours. In Bombay the hours vary from 9½ in winter to 11 in summer. In Khándesh they are from 8 to 11, in Sholápur and Dhárwár 10, and in Bijápur from 10 to 11. None of the districts report any special difficulty in enforcing the law. But the meaning of the section which requires that women shall have 1½ hours' rest seems to be sometimes misunderstood. In Broach, for instance, the women are reported to get only half an hour's rest in the middle of the day. It might, perhaps, be more convenient to the women themselves to curtail the midday rest and let them go home earlier in the evening, but this is not allowable under the present wording of the Act.

25. Of the total of 5,946 children, 4,672 are boys and 1,274 girls; 5,205 were employed in cotton mills, of whom 3,609 worked in Bombay as piecers and doffers; 678 were similarly employed in Ahmedabad, 339 in Belgaum, 266 in Thána, and 243 in Surat. Only 276 children were employed in cotton gins

and presses, chiefly in Hyderabad (192) and Khándesh (83). With the exception of 197 children in the Small Arms Ammunition Factory at Poona and 100 in various printing offices in Bombay, the number of children employed in industries unconnected with cotton is very small. No special difficulty is found in enforcing the law for their protection, though two prosecutions have taken place, of which details will be given below.

26. The maximum of seven hours is the average for children's work in Ahmedabad, Thána, Poona, Belgaum, and one of the Surat mills. In Kaira and Dhárwár the average is $6\frac{1}{2}$ hours, in Bombay and Khándesh six, and in Broach and Surat $5\frac{1}{2}$. The legal half-time period fits easily into the general scheme of work, and the new Act does not seem to have caused hardship to any children except those between seven and nine, who became ineligible for employment.

27. The statistics of certificates granted by the certifying surgeons are imperfect; but so far as they go they support the conclusions expressed above regarding the age of the workers, and the rapidity with which they change from one occupation to another. For instance, in the city of Ahmedabad, with a cotton mill population of 8,037, 2,200 certificates were granted. This very large number indicates, firstly, that the children do not remain long in the mills but change very rapidly; and, secondly, that a very large number of the hands are so little over 14 that it is thought necessary to send them up to be certified. Similar conclusions may be drawn in the case of Surat (277 certificates and 862 hands), Broach (147 certificates and 711 hands), and Thána (636 certificates and 3,877 hands).

VI.—Fencing of Machinery.

28. The fencing of machinery is reported satisfactory in all districts except Khándesh, of which the Collector says, "apparently about one-fourth of the factories were found not to have their machinery properly fenced." Orders have been given to remedy the defects that have come to notice. Factories are now, as a rule, supplied with properly guarded machinery at starting, and the inspector's principal task is to see that these guards are replaced when they get worn out.

VII.—Accidents.

29. Of the 731 accidents reported during the year, 13 were fatal and 79 serious. Of the five fatal accidents in Bombay, two were sudden deaths from natural causes, and were reported only because they occurred on the factory premises; the other three occurred in replacing belts on moving pulleys. Of the three deaths in Khándesh, two were caused by the men's own carelessness and one by defects in the machinery, which were promptly remedied. One death at Ahmednagar is also reported to have been due to defective arrangements in the factory.

30. The Chief Inspector, Bombay, has been in correspondence with the Millowners' Association regarding the prevention of accidents in replacing belts on moving pulleys, and some of his suggestions have been adopted by that body. He calls attention in his report to the use of fixed platforms in some Bombay mills as substitutes for the ladders more commonly used in replacing belts.

VIII.—Prosecutions.

31. Only two prosecutions took place during the year; the earlier one in Bombay, when the Chief Inspector prosecuted the owner of the Ookerda Khetsey Mill for—

(1) Omitting to give the midday rest.

(2) Working children under 14 as full-timers.

(3) Omitting to give the legal 1½ hours' rest to women.

The owner of the mill was convicted and fined Rs. 200. In the other case Mr. Moos, the Presidency Inspector, prosecuted the directors of the Jafferali Mills Company at Surat for employing under-age children in breach of the Act. The directors were convicted, but the conviction was quashed in appeal on the ground that the manager was the person responsible.

J. M. Campbell,
Collector of Land Revenue, Customs, and Opium.

Bombay Collector's Office, 27 June 1893.

FORM II.—STATEMENT to accompany Annual Provincial

BOMBAY

—	NAME OF DISTRICT.	Number of Factories within the scope of the Act.												
		Cotton Mills.	Jute Mills.	Woollen Mills.	Paper Mills.	Breweries.	Flour Mills.	Cotton-cleaning Factories.	Cotton Presses.	Jute Presses.	Leather Works.	Iron Works or Foundries.	Sugar Works.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	
—	1. Town and Island of Bombay.	64	–	2	–	–	3	1	10	–	–	8	–	1
Northern Division -	2. Ahmedabad -	12	–	–	–	–	–	–	–	–	–	–	–	2
	3. Broach - -	1	–	–	–	–	–	–	–	–	–	–	–	3
	4. Kaira - - -	1	–	–	–	–	–	–	–	–	–	–	–	4
	5. Surat - - -	3	–	–	–	–	–	–	–	–	–	–	–	5
	6. Thána - -	2	–	–	–	–	–	–	–	–	–	–	–	6
Central Division -	7. Khándesh - -	1	–	–	–	–	–	56	17	–	–	–	–	7
	8. Násik - - -	–	–	–	–	–	–	–	–	–	–	–	–	8
	9. Poona - - -	–	–	–	1	1	–	–	–	–	–	–	–	9
	10. Sholápur - -	1	–	–	–	–	–	2	5	–	–	–	–	10
	11. Ahmednagar -	–	–	–	–	–	–	–	3	–	–	–	–	11
Southern Division -	12. Belgaum - -	1	–	–	–	–	–	–	–	–	–	–	–	12
	13. Bijápur - -	–	–	–	–	–	–	–	4	–	–	–	–	13
	14. Dhárwár - -	1	–	–	–	–	–	–	–	–	–	–	–	14
	15. Ratnágiri - -	–	–	–	–	–	–	–	–	–	–	–	–	15
Sind - - -	16. Hyderabad - -	–	–	–	–	–	1	9	–	–	–	–	–	16
	17. Karáchi - -	–	–	–	–	–	–	–	–	–	–	3	–	17
	18. Shikárpur - -	–	–	–	–	–	–	–	–	–	–	–	–	18
	Provincial Total -	87	–	2	1	1	4	68	39	–	–	11	–	19

Report on the working of the Factories Act.

PRESIDENCY.

	Number of Factories within the scope of the Act.							Number of Factories entered in Columns 2 to 16.			Number of Factories entered in Columns 2 to 16.						
											Inspected during the Year.					Not Inspected during the Year.	
	Printing Presses.	Workshops.	Gun Carriage Factories.	Silk Mills.	Arsenals.	Other Factories within scope of Act.	Total of Columns 2 to 15.	In which Steam Power is used.	In which Steam Power is not used.	Total, Columns 17 and 18.	Once only.	Twice (but not three times).	Three times.	More than three times.	Total, Columns 20 to 23.		Total, Columns 24 and 25.
	14.	14 (a).	14 (b).	14 (c).	(14 d).	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
1	7	6	1	1	1	15	119	119	–	119	–	–	3	116	119	–	119
2	–	–	–	–	–	1	13	13	–	13	–	3	–	10	13	–	13
3	–	–	–	–	–	–	1	1	–	1	–	–	–	1	1	–	1
4	–	–	–	–	–	–	1	1	–	1	–	–	–	1	1	–	1
5	–	–	–	–	–	–	3	3	–	3	–	–	–	3	3	–	3
6	–	–	–	–	–	–	2	2	–	2	–	–	–	2	2	–	2
7	–	–	–	–	–	–	74	74	–	74	18	24	13	13	68	6	74
8	–	1	–	–	–	–	1	1	–	1	–	–	–	1	1	–	1
9	–	1	1	–	–	2	6	6	–	6	–	–	–	5	5	1	6
10	–	–	–	–	–	–	8	8	–	8	4	4	–	–	8	–	8
11	–	–	–	–	–	–	3	3	–	3	–	3	–	–	3	–	3
12	–	–	–	–	–	–	1	1	–	1	–	–	–	1	1	–	1
13	–	–	–	–	–	–	4	4	–	4	–	–	4	–	4	–	4
14	–	1	–	–	–	–	2	2	–	2	–	–	–	2	2	–	2
15	–	–	–	–	–	1	1	1	–	1	–	–	–	1	1	–	1
16	–	–	–	–	–	–	10	10	–	10	8	–	–	–	8	2	10
17	–	–	–	–	–	–	3	3	–	3	–	–	–	3	3	–	3
18	–	1	–	–	–	–	1	1	–	1	–	–	–	1	1	–	1
19	7	10	2	1	1	19	253	253	–	253	30	34	20	160	244	9	253

(*Continued on page* 62.)

FORM II.—STATEMENT to accompany Annual Provincial

BOMBAY

—	NAME OF DISTRICT.	Average Daily Number of Operatives Employed in the Factories entered in Columns 2 to 16.							Number of Factories entered in Columns 2 to 16 worked mainly by				
		Adults.			Children.			Total of Columns 29 and 32.	Shifts or Sets.	Mid-day Stoppages.	Otherwise.	Total of Columns 34 to 36.	
		Males.	Females.	Total.	Males.	Females.	Total.						
		27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	
—	1. Town and Island of Bombay.	64,380	16,502	80,882	3,081	698	3,779	84,661	1	118	–	119	1
Northern Division -	2. Ahmedabad - -	7,167	987	8,154	529	149	678	8,832	–	13	–	13	2
	3. Broach - - -	587	96	683	28	–	28	711	–	1	–	1	3
	4. Kaira - - -	384	56	440	4	–	4	444	–	1	–	1	4
	5. Surat - - -	912	385	1,297	146	97	243	1,540	–	3	–	3	5
	6. Thána - - -	2,876	735	3,611	192	74	266	3,877	–	1	1	2	6
Central Division - -	7. Khándesh - -	3,821	2,738	6,559	69	14	83	6,642	49	23	2	74	7
	8. Násik - - -	419	1	420	–	–	–	420	–	1	–	1	8
	9. Poona - - -	2,364	57	2,421	210	7	217	2,638	–	6	–	6	9
	10. Sholápur - -	600	252	852	–	–	–	852	1	7	–	8	10
	11. Ahmednagar -	144	42	186	–	–	–	186	–	3	–	3	11
Southern Division - -	12. Belgaum - -	520	347	867	189	150	339	1,206	–	1	–	1	12
	13. Bijápur - - -	76	156	232	1	–	1	233	–	4	–	4	13
	14. Dhárwár - -	1,542	234	1,776	31	7	38	1,814	–	2	–	2	14
	15. Ratnágiri - -	130	–	130	57	–	57	187	–	1	–	1	15
Sind - - - - -	16. Hyderabad - -	235	256	491	135	78	213	704	–	10	–	10	16
	17. Karáchi - - -	1,894	–	1,894	–	–	–	1,894	–	3	–	3	17
	18. Shikárpur - -	1,629	–	1,629	–	–	–	1,624	–	1	–	1	18
	Provincial Total -	89,680	22,844	112,524	4,672	1,274	5,946	118,470	51	199	3	253	19

Columns 1 to 47 of this statement should be prepared from the statements accompanying the District Annual Reports on the working of the Factories Act, and the instructions given on the forms of those statements should, so far as applicable, be followed in the preparation of this statement. If the systems of working referred to in Columns 34 to 43 have been altered during the year in any factory, the system in force at the end of the year should be shown in these columns. Columns 43 to 59 should be prepared from statistics specially furnished by district officers in respect of districts, and by the Chief Inspector or other officer designated by the Local Government in respect of the Presidency town.

Report on the working of the Factories Act—*continued.*

PRESIDENCY—*continued.*

	Number of Factories entered in Columns 2 to 16.						Number of Accidents during the Year in Factories entered in Columns 2 to 16.				Number of Persons convicted during the Year in respect of Factories entered in Columns 2 to 16,											
	On which General Holiday ordinarily given.		Exempted.								Under Section 15 (1) of the Factories Act Clauses.										Under Section 15 (2) of Factories Act.	Total, Columns 57 and 58.
	On Sundays.	On varying Week-days.	Under Section 5 B (2) (c).	Under Section 5 B (3) (d).	Worked "otherwise," i.e., not falling under Columns 38 to 41.	Total, Columns 38 to 42.	Fatal.	Serious.	Minor.	Total.	*a.*	*b.*	*c.*	*d.*	*e.*	*f.*	*g.*	*h.*	*i.*	Total, (*a*) to (*i*).		
	38.	39.	40.	41.	42.	43.	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.	58.	59.
1	118	–	1	–	–	119	4	56	475	535	1	–	–	–	–	–	–	–	–	1	–	1
2	13	–	–	–	–	13	1	2	43	46	–	–	–	–	–	–	–	–	–	–	–	–
3	1	–	–	–	–	1	1	–	1	2	–	–	–	–	–	–	–	–	–	–	–	–
4	–	1	–	–	–	1	–	–	3	3	–	–	–	–	–	–	–	–	–	–	–	–
5	3	–	–	–	–	3	–	–	16	16	–	–	–	–	–	–	–	–	–	–	–	–
6	1	1	–	–	–	2	–	–	15	15	–	–	–	–	–	–	–	–	–	–	–	–
7	25	47	–	–	2	74	3	6	19	28	–	–	–	–	–	–	–	–	–	–	–	–
8	1	–	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
9	6	–	–	–	–	6	–	2	13	15	–	–	–	–	–	–	–	–	–	–	–	–
10	8	–	–	–	–	8	–	4	4	8	–	–	–	–	–	–	–	–	–	–	–	–
11	3	–	–	–	–	3	1	2	1	4	–	–	–	–	–	–	–	–	–	–	–	–
12	1	–	–	–	–	1	–	–	19	19	–	–	–	–	–	–	–	–	–	–	–	–
13	4	–	–	–	–	4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
14	2	–	–	–	–	2	1	5	3	9	–	–	–	–	–	–	–	–	–	–	–	–
15	1	–	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
16	10	–	–	–	–	10	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
17	3	–	–	–	–	3	1	2	7	10	–	–	–	–	–	–	–	–	–	–	–	–
18	1	–	–	–	–	1	1	–	20	21	–	–	–	–	–	–	–	–	–	–	–	–
19	201	49	1	–	2	253	13	79	639	731	1	–	–	–	–	–	–	–	–	1	–	1

After Column 14 should be added as many columns (14 (*a*), 14 (*b*), 14 (*c*), &c.) as are necessary for showing any class of factories other than those specified in Columns 2 to 14 of which any considerable number are worked in any Province. Any class of factories of which there are 10 or more in a Province should be separately shown. Specially important industries should be separately shown, even if there are less than 10 factories.

The totals of Columns, 16, 19, 26, 37, 43 should agree, or the differences should be fully explained.

J. M. Campbell,
Collector of Land Revenue, Customs and Opium.

No. F. I. 73 of 1893.

From the Chief Inspector of Factories, Bombay, to the Collector of Land Revenue, Customs, and Opium, Bombay.

Bombay Custom House,
21 June 1893.

Sir,

I HAVE the honour to report as follows on the working of the Factory Act in the town and island of Bombay during the calendar year 1892.

2. The amended Factory Act of 1891 came into force on 1st January 1892, and, in consequence of the change in the definition of a "factory" in Section 2, the number of factories liable to inspection increased from 93 to 119. None of the 26 new factories placed on the inspector's list were textile factories; three were flour mills, six were cotton presses, two were foundries, three were printing presses, two oil mills, one saw mill, two workshops, three hosiery factories, two dockyards, one gas-works, and one ginning factory, employing a total of 2,783 hands.

3. This large addition to the work of the inspector in Bombay, coupled with the necessity of expert inspection in the mofussil, led to the appointment, on 14th March 1892, of Mr. H. Monie to act as Presidency Inspector, and to assist the Chief Inspector in Bombay. On 19th March 1892 Mr. Monie resigned, and was succeeded by Mr. N. A. Moos, who reverted to his permanent appointment in the Elphinstone College on 31st October 1892, since which time the appointment of Presidency Inspector has been vacant, pending the consideration by Government of certain proposals for amalgamating the boiler and factory departments.

4. The office of Chief Inspector of Factories for the town and island of Bombay was held by the following officers during the year 1892:—

Mr. H. L. Wright—1st January to 16th May 1892.
Mr. J. D. Framji—17th May to 24th June.
Mr. A. C. Logan—25th June to 6th August.
Mr. J. D. Framji—7th August to 11th September.
Mr. A. M. T. Jackson—12th September to 31st December.

5. Of the total of 119 factories on the inspector's list at the beginning of the year, 115 remained open throughout the year and were inspected once in each quarter. The remaining four factories were inspected only three times each, owing to the fact that they were not known to be liable to inspection until the second quarter of the year.

The following statement shows the number of inspections made by the Chief Inspector and Special Inspector respectively during each quarter:—

First Quarter:	
Chief Inspector	115
Special Inspector	Nil
Second Quarter:	
Chief Inspector	96
Special Inspector	110
Third Quarter:	
Chief Inspector	61
Special Inspector	113
Fourth Quarter:	
Chief Inspector	71
Special Inspector	22

6. No joint inspectors have as yet been appointed, as the rules for their guidance are still under the consideration of Government.

7. By far the most important industry in Bombay is that of cotton spinning and weaving, which gives employment to a total of 64,830 hands. Of the 64 cotton mills in Bombay, 25 are both spinning and weaving mills, and the rest are

are spinning mills only. All are year-round factories, working the whole 12 months. The only important class of factories which may be called seasonal consists of the cotton presses, which keep up only a small permanent staff. These presses are in full work from February to the beginning of the rains, the extra temporary hands required being supplied by contractors.

8. The total factory population of Bombay numbers 84,661, but this, in the case of cotton presses and a few minor factories, does not include temporary hands. The largest number employed in all the Bombay factories in any one day is probably about 86,000.

9. No special difficulty has been found in enforcing the provision of the Act as regards the weekly holiday. The change in the law is undoubtedly popular with the workpeople, and does not appear to have adversely affected the interests of the employers. It has, as a general rule, only been necessary to inform millowners of the requirements of the law to ensure their being carried out. Some further remarks on this head will be found in Part V. below. It is not, however, always easy to make certain that the hands get their full half-hour in the middle of the day; it would, in fact, be impossible to prosecute with any hope of success for anything less than entire neglect to stop during the prescribed hours, a case which practically never arises.

10. The Bombay Gas-works were exempted from Section 5 B of the Factories Act under Clause (*c*) ii. of the proviso by Government Resolution, No. 759, of 7th March 1892. No other factory has yet been exempted under this section. An application for exemption was made by proprietors of "The Times of India" Press and supported by this office, but the Government of India declined to sanction the proposal.

II.—Sanitary Condition of Factories.

11. The sanitary condition of the large textile factories in Bombay may be regarded as in general fairly satisfactory, though there is a marked difference between the old and the new mills in favour of the latter. In the iron foundries, dockyards, and other workshops the work is carried on practically in the open air; in most of the printing presses, especially those in the fort, the machinery and the workpeople are crowded into a very confined space, but suffer rather from insufficient light than from want of ventilation. There has been some difficulty in enforcing the rule as to latrine accommodation in factories in the fort, where there is but little space available for extensions of the premises; but this has gradually been overcome. The cotton presses were only brought under the Act last year, and some of them have not been kept so clean as would be desirable. As soon as the year's work is over the machinery is left standing, and the premises are left with cotton fluff sticking all over them, much as they were when the season ended. During the working season the upper room is always full of dust, though the windows are kept open, and the workers tie cloths over their mouths.

12. The question of ventilation in the cotton mills is one of peculiar difficulty, owing to the fact that at certain temperature the cotton fibre becomes too brittle for use in manufacture. The Millowners' Association have argued that the standard of 10 square feet per head of lateral openings required by the rules under the Act is excessive, and takes no account of the conditions of their industry. A separate report on the subject will shortly be submitted. For the present it is enough to say that, while nearly all the Bombay mills provide the required floor space and cubic space per head, few or none come near having the required 10 square feet of window space, and the windows, when they exist, are seldom or never kept open by the workpeople. No artificial means of ventilation is in general use in Bombay. A few mills have roof ventilation and some have openings over the windows; but, as a general rule, the rooms are ventilated through the doors and windows only. While the

question raised by the Millowners' Association remained undecided, it was thought advisable not to issue any orders regarding lateral ventilating openings.

III.—General Health of the Operatives.

13. The general health of the factory hands in Bombay does not markedly differ from that of persons in the same rank of life who follow other occupations. Those manufactures which in England produce specific diseases are not carried on at all in Bombay; the hours of work are limited by daylight, and the habits of the workpeople are so migratory that they seldom spend more than a few years in a factory, and hardly ever depend on mill-work throughout their lives. Further, although the sanitary state of the Bombay mills is not always satisfactory, still it is often superior to that of the homes of the labouring classes generally; and though out-door labourers work under somewhat more healthy conditions than the mill-hands, yet the latter are the better paid and therefore the better nourished.

14. It is said that since the Sunday holiday has been enforced by law the number of absentees has greatly decreased. So far as this is the case it is due to the fact that the Sunday holiday allows the hands to look after the private affairs which they could formerly see to only by absenting themselves from the mill. There is no reason to think that such absence is more often due to sickness than is the case in other occupations. Fully 75 per cent. of the mill-hands belong to the Marátha caste and come from the Ratnágiri district, to which it is their habit to return from time to time for months together, to visit their relatives or to look after their family lands. It is not an uncommon practice for several members of a family to get work in a Bombay mill after the early or kharif harvest (October-November) and to go home at the end of the cold weather (March), their places in the mill being taken by those members of the family who stayed at home before.

15. In reality the Bombay textile industries have hardly yet called into existence a separate class of factory workers, for most of the hands are drawn from the cultivating classes and are, sooner or later, absorbed into them again. Except in a few special industries, such as silk-weaving, which employ hereditary craftsmen who spend their lives in the factory, the operative rarely sticks to factory work longer than from 6 to 10 years altogether, unless he is a solitary man without relatives or land to retire to. The result of this short working period is the general low average of age among the hands, by which a visitor to any Bombay cotton mill cannot fail to be struck. Except a few old women, who are employed to sweep the floors, persons over 50 are hardly ever seen, and even those who are over 40 are few and have usually reached a position of some responsibility as jobbers or overseers.

IV.—Wages and General Condition.

16. The results of the last census show that of the total population of Bombay city about 74 per cent. are immigrants from other districts, and the immense disproportion between the sexes in Bombay, as well as the great preponderance of men of the working age, shows that these immigrants come to Bombay in search of employment, and usually without their families, and therefore for a time only. The great mass of this floating population is drawn from three districts, Ratnágiri, Poona, and Sátára, which contribute between them about 30 per cent. of the population of Bombay. The immense preponderance of Ratnágiri immigrants over those from the nearer Konkan districts of Thána and Kolába is due to the fact that Ratnágiri has a very dense population settled on a poor soil and practically no waste land, while Kolába, with a much more fertile soil, is able to provide within its own limits for a population nearly as dense as that of Ratnágiri,

nágiri, and Thána has a fair share of waste land. Density of population and lack of waste land also account for the migration from Poona and Sátára exceeding that from Násik and Ahmednagar.

17. Some of these immigrants belong to the professional classes, and a certain proportion are craftsmen, who are attracted to Bombay by high wages; but the majority belong to the agricultural classes, which supply nearly all the unskilled and semi-skilled labour that finds employment in Bombay.

18. It has already been remarked in paragraph 12 above that the mill-hands are mostly drawn from the cultivating class, especially from the Maráthas of Ratnágiri, and that their habits are extremely migratory. This important fact explains the existence of a very large class, sometimes put as high as 25,000, of persons who only get casual employment in the cotton mills. This number of course includes many half-trained men who do not earn full or regular wages, and also many wastrels, who cannot settle down to steady work, but the majority are casual workers from choice; that is to say, they come to earn a little money when field work is slack, or to take the place of a relative who goes to take his turn at home.

19. The following table fairly represents the average monthly earnings of hands employed in the different departments of a cotton mill. The wages are usually paid by the piece, and each mill has a sliding scale of prices according to the quality of the work. It is to be noted that the whole of the work is done by adult males, except winding and reeling, which is done by women, and piecing and doffing, for which half-time children are employed.

	Rs.	
Men.		
Jobbers	15 to 80	according to their department.
Scutching-room hand	9	
Carding-room hand	7 to 10	
Frame tender	10 to 13	
Ring frame hand	9 to 12	
Spinner	20	
Other mule-room hand	7 to 10	
Weaver	16	
Help	9	
Women.		
Reeler	7 to 8	
Winder	8	
Children.		
Doffer	6	
Piecer	7	

As wages are paid by the piece, and the hours of work limited by daylight, the average operative earns more in summer than in winter.

20. The above rates of wages have shown comparatively little variations for many years past; in fact the monopoly rates that ruled in the infancy of the industry have been very nearly maintained. This is due to the great and progressive expansion of the industry, which has kept up the rates of wages till they have in the eyes of the workers received the sanction of custom. Of late years, however, profits have fallen, and it cannot be long before some general reduction in wages is attempted. If such a reduction takes place, something like a general strike is not unlikely; as though the workers have no organised trades union, still they are mostly of the same caste and from the same district, and have a strong tendency to hang together; moreover, the old rates of wages

are in their eyes sanctioned by the custom of more than a generation. In fact so hopeless do some millowners seem to be of inducing the local mill-hands to accept much lower wages, that they already talk of importing cheap labour from the North West Provinces. If by this or any other means Ratnágiri labour were shut out of the Bombay mills, the result would be serious distress and aggravation of the peculiar agrarian difficulties of that district.

21. Fidelity to the customary rate of wages shows itself again in this fact, that operatives who are members of a family, and are, therefore, partly supported by others, do not (so far as I know) lower the general average of wages by accepting starvation rates. The earnings of a family in the Bombay mill industry are not therefore lower than the total of the earnings of its several members would be if they worked and lived separately.

22. Except in so far as they belong to the agricultural class and therefore share the fortunes of that class, the Bombay mill operatives are not given to running into debt. On the contrary, they do much to help their relatives by sending money home to pay rent, buy stock, redeem mortgaged lands, pay for weddings, and so on. But they have a practical grievance in the fact that many mills keep their pay two months in arrear. Hence, on first engagement or return from leave, the operative is forced into debt from which he may never be able to free himself. Considering the migratory habits of the operatives, it may be admitted to be necessary to keep some part of their pay in arrear for a moderate time; but the system of keeping the whole of it back for two months inflicts needless hardship on the workers.

23. It has been stated incidentally in paragraph 20 above that the Bombay mill-hands have no organised trades union. It should be explained that although Mr. N. M. Lokhandé, who served on the last Factory Commission, describes himself as President of the Bombay Mill-hands Association, that association has no existence as an organised body, having no roll of membership, no funds, and no rules. I understand that Mr. Lokhandé simply acts as a volunteer adviser to any mill-hand who may come to him. The bond of union among the Bombay mill-hands is a bond of caste and birth-place, and not a trade organisation.

V.—Employment of Women and Children.

24. Of 16,502 women employed in Bombay factories in the year under report, 15,969 worked in cotton mills, almost all as reelers and winders. These processes are for the most part carried on with hand machines, which are not connected with the engine, and therefore do not require attention from the time of starting to that of closing the mill. Hence the limitation of the hours of women's work to 11 has not tended to reduce the number of women employed.

25. Though the hours of work may by law extend to 11, this maximum, as a rule, is not reached except in the summer months. At other seasons, when the days are shorter, the working day on an average consists of 9½ hours. The reeling room seldom fills before seven o'clock, though individual hands come in earlier.

26. The 1½ hours' rest for women laid down by the Act was proposed by the Factory Commission of 1890 in accordance with a resolution of the Berlin Conference. The provision was intended to give the women an opportunity of going home and attending to their domestic duties in the course of the day. But in most Bombay mills it seems that the women's homes are too far from their work to make it convenient for them to go home in the middle of the day. The 1½ hours' rest is therefore often spent in sitting on the floor of the reeling room and gossiping, and the women, being

being paid by piece-work, are under a very strong temptation to cut short the period of enforced idleness.

27. It is, therefore, almost impossible to make sure that the one and a-half hours' rest is taken at present, as the women themselves find it irksome. They would probably prefer a shorter midday rest and an earlier stopping hour in the evening in order that they might get home before their husbands and see to household matters.

28. The conditions under which the reelers, who are the largest class of female operatives, do their work, vary considerably. In the best managed and newest mills the reeling room is often in a separate building, and is usually well lighted and ventilated. In other mills it is simply a part of the spinning room partitioned off and perhaps provided with a separate entrance. In others, again, the reelers work in lofts under the roof of the spinning room from which the vitiated air ascends and is only partially let out through openings in the ridge of the roof.

29. The new Act, which raises the limits of legal "childhood" from 7 and 12 to 9 and 14, has resulted in an apparent increase in the number of children employed from 937 in 1891 to 3,609 in 1892. That this increase is apparent rather than real appears from the fact that the total number of hands under the age of 16 was almost exactly the same in both years. It follows that the increase in the number of children in 1892 is due to the transfer of those between 12 and 14 from the adult to the half-time division. This transfer was largely made possible by the reduction of the legal hours from 9 to 7. Nine-hours shifts could not have been made to fit into the ordinary scheme of work, and the managers would probably have discharged the children and taken on full-time hands. As it is, there is reason to believe that the new restrictions on children's work have been attended with remarkably little disturbance to the industry, or hardship to the operatives.

30. Some of the larger mills provide schools which the children are expected to attend between their two spells of work, but I must admit that I have not much faith in the educational value of this system. The school is often held in a totally unsuitable place, such as a corner of the cotton godown, and the teachers let things go on in a most haphazard fashion. The children, perhaps, learn their letters, but I should doubt if they ever do more. The manager of the mill looks upon the school rather as a convenient means of keeping the children together in their off-hours, and ready to return to work as soon as the time comes, than as an educational institution.

31. It has been asserted that the school is sometimes used as a halfway house for passing children from one mill to another, and so employing them for 12 hours a day; but much inquiry has failed to establish this statement. It is possible that in a few individual cases a child's parents may make him work in two mills a day for the sake of extra wages, but I am convinced that the practice is not common.

32. A few words on the subject of children's certificates may not be out of place. It may be doubted whether it is advisable to give separate certificates to the children in addition to the record in the mill registers, as the former could easily be passed from hand to hand. As regards the working of young children without certificates it must be said that mill managers are generally careful to avoid it, though children sometimes work for a few days in the interval between the doctor's periodical examinations. Once, at a time when work was brisk and the demand for children great, I had occasion to suspect that under-age children might be employed till they were rejected by the doctor, and then succeeded by others who again were rejected, and so on. But the suspicion never became a certainty, and there is no reason to believe that such practices are at all general.

33. The enforcement of the legal hours of work and rest for children has not been attended with any special difficulty, though there has been one

prosecution, of which particulars will be given below. Here, again, the fact that a seven-hour shift fits into the scheme of work more easily than a nine-hour shift has had much to do with the smooth working of the Act.

VI.—Fencing of Machinery.

34. The fencing of the machinery in most of the Bombay mills may be said to be satisfactory, and accidents attributable to absence of fencing very seldom occur. Some few machines of old type are occasionally found to be insufficiently fenced, and in some cases the original guards when worn out are not replaced. I have found it necessary to issue orders as regards the fencing of the hoists in certain cotton presses; as regards covering in, or making steps over shafting in engine rooms, which the workmen have to step over or pass under; and as regards the boxing-in of ropes or belts running immediately over a passage-way. There does not seem to be any marked tendency on the part of the operatives to work the machinery without putting the guards on in order to save trouble.

VII.—Accidents.

35. The number of accidents reported during the year was 602, of which five were fatal. Of the latter, two were sudden deaths from natural causes, which are classed as accidents merely because they happened on factory premises. The other three occurred in connection with the replacing of belts on running pulleys at the Ookerda Khetsey Mill, the Jadhowji Raghoji Mill and the Morarji Goculdas Mill, respectively. Besides these, 73 of the above 602 accidents were reported as serious, the commonest being the loss of one or more fingers. These accidents are due not to defective fencing, but usually to carelessness on the part of the workmen in trying to pull out refuse while the machine is working. Of the total of 602 persons injured, 569 were adult males, one a woman, and 32 children (including 2 girls under 14).

36. It will be seen that the work of replacing belts on moving pullies is the only branch of mill work in which there is any special danger to life. The danger lies in the workman's clothing being caught between the pulley and the belt, and his being whirled round and dashed to the ground from a height. He stands on a ladder leaning against the shafting which revolves along with the pulley at great speed. In consequence of one of the accidents mentioned above, the following suggestions were made to the Millowners' Association with a view to reducing the risk of this operation :—

(*a.*) The workman who goes up to replace a belt should wear nothing but his loincloth (*langoti*) or tight trousers.

(*b.*) All ladders used in replacing belts should be specially made and preserved for that work, and be provided with hooks and spurs.

(*c.*) As far as possible all important pullies should be provided with belt hangers.

(*d.*) Only experienced men, such as jobbers or mukádams, should be allowed to replace the belts on quick-moving pullies.

The Association replied that these precautions were generally observed, but that they had circulated a copy of the letter to their members.

37. In spite, however, of the fact that these precautions do to a certain extent reduce the danger of the work, it cannot be said that they make it so safe as it should be. The problem has not yet been solved; apparatus for replacing belts from the ground has been tried, but proved nearly as dangerous as the more primitive system. But a few mills (for instance, the Karimbhai) have partially adopted a system which has certain points in its favour. This consists in a permanent platform built the whole length of the room about four feet below

below the shafting, and approachable by fixed ladders at intervals. This platform has the advantage of affording a firm foothold without contact with the shafting. It is, however, expensive, and is not applicable to all departments of all mills, as it would in some cases be in the way of the machinery. It is also said to be dangerous in case of a belt breaking and lapping round it, as the planks are torn up and the shaft is sometimes bent.

VIII.—Prosecutions.

38. Only one prosecution was found necessary during the year under report. On Sunday, 21st August, 1892, Mr. J. D. Framji, the then Chief Inspector, visited the Ookerda Khetsey Mill, and found that the midday rest was not given as required by law. He also ascertained by taking evidence on the spot that several children under 14 were habitually kept at work for 11 hours a day, and that the women employed in the Reeling Department were not allowed the legal rest. He accordingly laid an information against the owner of the mill for these breaches of the Act on August 27th. The case being heard on August 31st, the accused admitted the breaches of the Act, and the magistrate imposed a fine of Rs. 200.

I have, &c.

A. M. T. Jackson,
Chief Inspector of Factories.

GENERAL DEPARTMENT.

Bombay Castle, 22 June 1892.

No. 2079.—In exercise of the powers conferred by Sections 9, 13, and 18 of the Factories Act, 1881, as amended by Act XI. of 1891, the Governor in Council is pleased to make the following rules and orders in supersession of the rules contained in Notification No. 2972 of 10th September 1881 (published in the "Bombay Government Gazette" for 1881, Part I., pages 503-504), viz.:—

Short Title. 1. These rules and orders may be cited as "The Bombay Factories Rules, 1892."

Interpretation. 2. In these rules and orders:

(*a.*) words and expressions which are defined in the Indian Factories Act, 1881, as amended by Act XI. of 1891, have the same meaning as in the said Act, as so amended;

(*b.*) "the Act" means the Act aforesaid, amended as aforesaid.

Water-supply to be provided in factories. 3. Every occupier of a factory shall, on every day on which work is carried on in the factory he occupies, have available at the said factory for the use of the persons employed therein, free of cost to them, a water supply consisting of at least twice as many gallons of water as there are persons employed in the factory. Of the whole supply, at least as many gallons as there are persons employed in the factory shall be fit for potable purposes, and the remainder shall be fit for purposes of washing.

Inspector may take samples of water for analysis. 4. In order to determine whether the water supply provided in any factory under Rule 3 is fit for the purposes therein mentioned, the inspector may take, free of cost, such samples of it as he may from time to time require for analysis.

Factories to be sufficiently ventilated. 5. Every factory shall be ventilated to the satisfaction of the inspector. To prevent overcrowding, the minimum space to be provided for each person employed in any room of a factory shall

be a floor area of 36 superficial feet, and a breathing area of 500 cubic feet. No factory shall be considered ventilated unless ventilating openings are provided in the proportion of 10 square feet for each person employed in any room and the openings are such as to admit of a continued supply of fresh air: Provided that it shall be in the discretion of the inspector to waive the rule as to the measurement of the ventilating openings, when he is satisfied that the ventilation is good, and the enforcement of the exact measurement of 10 feet for each person would be an unnecessary hardship. The reasons for waiving the rule shall, however, be recorded in writing.

Prevention of inhalation of dust generated in certain factories.

6. If in a factory where cotton-pressing or any other process is carried on, by which dust is generated and caused to be inhaled by the persons employed in such factory to an injurious extent, and it appears to the inspector that such inhalation might be wholly or to a great extent prevented, he may direct the occupier of such factory to adopt measures for preventing, as far as possible, such inhalation.

Lime-washing of walls, &c.

7. All the inside walls of the rooms of every factory, and all the ceilings or tops of such rooms (whether such walls, ceilings or tops be plastered or not), and all the passages and staircases of every factory, if they have not been painted with oil or varnished once at least within seven years, shall be lime-washed by the occupier of the factory once at least within every fourteen months, to date from the period when last lime-washed; and if they have been so painted or varnished shall be washed by the said occupier with hot water and soap once at least within every fourteen months, to date from the period when last washed.

Governor in Council may allow exemptions from Rule 7.

8. Where it appears to the Governor in Council that the enforcement of the provisions of Rule 7 is not necessary for insuring the cleanliness of any class of factories or parts thereof or that the said provisions are by reason of special circumstances inapplicable to any class of factories or to parts thereof, he may, by notification to the "Bombay Government Gazette," except such class of factories or parts thereof from the said provisions.

Factories to be kept in a cleanly state.

9. Every factory shall be kept by the occupier thereof in as cleanly a state as is compatible with the nature of the work carried on therein and free from effluvia arising from any drain, privy, or other nuisance.

Urinal and latrine accommodation.

10. Every factory shall be provided by the occupier thereof with latrine and urinal accommodation for its operatives, and in such manner that the accommodation for females shall be apart and screened from the divisions for males. The divisions for females shall be marked in the vernacular in conspicuous letters "For Females only." Those for males shall be similarly marked "For Men only." Apart from the urinal accommodation latrines shall be provided with seats in the proportion of one to every fifty or fraction of fifty operatives employed.

Orders under Rule 6 or Section 12 (c) of the Act how to be given and enforced.

11. Every order passed by an inspector under Rule 6 or under Section 12 (*c*) of the Act shall be recorded by him in writing and a copy thereof signed by the inspector shall be delivered by him to the occupier of the factory to which the order relates or, in his absence from the factory, to his principal agent or manager in charge of the factory. The inspector shall state clearly in the order what is required to be done and shall specify a reasonable time within which effect shall be given to his requisition, and shall further give notice that, with the time so specified effect is not given to the said requisition, the person responsible for the neglect will be prosecuted under Section 15 of the Act.

Provisions as to inspection of factories.

12. Every factory shall be visited by an inspector at least once in every three months in which work is carried on therein. For the purpose of verifying the register kept as prescribed by Rule

Rule 19, the inspector shall examine the children employed in the factory during their working hours only; but for the purpose of satisfying himself that the said children are allowed the lawfully prescribed intervals for food and rest, he may examine the children and the said register during any such interval.

Orders under Section 4 (*c*) of the Act how to be given.

13. Every order passed by an inspector under Section 4 (*c*) of the Act shall be in writing, and a copy thereof signed by the inspector shall be delivered by him to the occupier of the factory, or, in his absence from the factory, to his principal agent or manager in charge of the factory.

Appeals against orders under Rule 6 or Section 12 (*c*) of the Act.

14. Any occupier of a factory on whom or on whose agent or manager an inspector serves an order under Rule 6 or under Section 12 (*c*) of the Act, may, within seven days after receipt of such order, appeal, if the factory is in the city of Bombay, to the collector of Bombay, and if the factory is without the city of Bombay, to the Collector of the district in which it is situated, or if the Collector is himself the inspector, to the Commissioner to whom such Collector is subordinate. No second appeal shall lie from an order passed on appeal, but the Governor in Council may review any order made by an inspector under Rule 6 or Section 12 (*c*) of the Act or any order passed by any authority on appeal from any such order, and may pass any order thereon which he may think proper.

Forms of appeals.

15. Every appeal preferred under Rule 14 shall be made in writing in the form of a memorandum of appeal briefly setting forth the reasons on which such appeal is based and bearing a Court-fee stamp in accordance with Article 11, Schedule 2 of the Court-fees Act.

Hearing of appeals.

16. Every such appeal shall be heard at as early a date as may be convenient, due notice of which shall be given to the appellant and to the inspector whose order is appealed against. The appellate authority shall make, or cause to be made, in such manner as he may see fit, such inquiry, if any, as shall appear to him to be necessary to enable him to decide the appeal.

Effect how to be given to decisions on appeal.

17. If an order of an inspector under Rule 6 or Section 12 (*c*) of the Act is set aside or altered in appeal, or by the Governor in Council on review, the inspector shall as early as possible deliver to the person concerned an intimation of the result of the appeal or review and such amended order if any as the decision of the appellate authority or of the Governor in Council renders necessary.

Quarterly report to be furnished by inspectors.

18. At the end of every quarter every inspector shall forward to Government a full report of the results of each inspection made by him during the quarter and of his examination of the premises and machinery and of the registers of the children employed, together with a statement of all orders passed by him under Sections 4 (*c*) and 12 (*c*) of the Act and No. 6 of these rules and of all prosecutions instituted by him or with his sanction under Section 15 of the Act and their result.

Register to be kept under Section 9 of the Act.

19. The occupier of every factory in which children are employed shall keep, in the Form A. hereto appended, a register of the children employed in such factory and of their respective employments.

Notices of accidents.

20. Notices of accidents shall be sent, as required by Section 13 of the Act, to the following authorities, viz.:

(*a*) if the accident occurs in the city of Bombay, to the inspector appointed under the Act for that city;

(*b*) if the accident occurs in the Kirkee Gunpowder Factory, to the officer commanding the Kirkee station;

(*c*) if the accident occurs elsewhere, to the district magistrate.

Such notice shall be in the Form B. hereto appended; and shall be sent:

(*d*) within one hour of the accident, if death has been caused or is known to be likely to be caused, or if a limb is broken; and

(*e*) in any other case, within twelve hours of the time when it is known that the injuries caused are such as to require the sending of a notice under Section 13 of the Act.

FORM A.

REGISTER under Section 9.

No.	Name of Child.	Father's Name.	Residence.	Date of Employment.			Nature of Employment.	Whether certificated under Section 5 or not.	Age as stated in Certificate under Section 5.	Date of Discharge.
				Month.	Day.	Year.				

FORM B.—(Under Section 13.)

FORM of Notice of Accident occurring in a Factory.

To

Sir,

I_____beg hereby to give notice, under Section 13 of the Indian Factories Act, that an accident occurred in the Factory of_____ at_____o'clock this day causing_____to the persons mentioned below :—

Name.	Caste.	Sex.	Age.	Nature of Injury.

2. The accident was caused by

3. The injured persons are under treatment by_____(or have been removed to the hospital at)

I have, &c.
Manager.

Dated

By Order of His Excellency the Right Honourable the Governor in Council.

T. D. Mackenzie,
Chief Secretary to Government.

The Indian Factories Act : Preparation and submission of Annual Reports on the working of the_____.

No. 4529.

General Department,
Bombay Castle, 8 December 1892.

MEMORANDUM from the Collector of Land Revenue, Customs, and Opium, Bombay, No. F.I.—14, dated 6th October 1892 :—

"The undersigned presents compliments to the Under Secretary to Government, General Department, and with reference to Government Resolution No. 2554, General Department, dated 25th July 1892, has the honour to forward herewith the proposals of the chief inspector, and to offer the opinion that Mr. Jackson has noticed the points of chief interest under the different heads proposed.

"As regards the quarterly report, the undersigned would notice that, should Government be pleased to approve the proposals submitted with this office letter No. B.I.—308 of 27th ultimo, for amalgamating the steam boiler and factory inspections certain changes in arrangement and detail will probably be found necessary."

RESOLUTION.—Copies of the memorandum from the Collector of Land Revenue, Customs, and Opium, Bombay, and its accompaniment should be orwarded to the Commissioner in Sind, the Divisional Commissioners and all Collectors and District Magistrates in continuation of Government Resolution No. 2554, dated 25th July 1892, for information and guidance. The suggestions contained in Mr. Jackson's memorandum are approved.

2. The work of compiling the Provincial Report should be entrusted to the Collector of Land Revenue, Customs, and Opium, Bombay, to whom the district reports and statements should be submitted by the officers concerned. The Collector of Land Revenue, Customs, and Opium, Bombay. should submit the provincial report to Government in print. As the provincial report is required by the Government of India on or before the 1st July in each year, the date for its submission to Government by the Collector of Bombay should be fixed at not later than the 1st May. The district officers should submit their reports and statements to Mr. Campbell by the end of March at latest.

3. As regards the quarterly reports referred to in paragraph 2 of Mr. Campbell's memorandum, he should be requested to state, after consulting the Commissioners of Divisions and the Commissioner in Sind, whether, in view of the fact that annual reports are now required by the Government of India, it is necessary to continue the quarterly reports.

W. L. Harvey,
Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Collector of Land Revenue, Customs, and Opium, Bombay,
The Chief Inspector of Factories, Bombay,
The Superintendent, Government Central Press.

With copies of the accompaniment to the Collector's memorandum referred to in paragraph 1 of the Resolution.

ACCOMPANIMENT to Government Resolution No. 4529, dated 8th December 1892.

Suggested Form of Factory Inspection Report (Annual).

1. Summary of Results.

The number of factories in the district should be stated, and also the number of hands they employ, and whether they work all the year round or only for a part of the year. It should be stated whether all were visited quarterly, and if not, reasons should be given. Of the total inspections it should be stated how many were made by the Collector, how many by his assistants, how many by the special inspector and how many by the joint inspector. It should be stated whether the weekly holiday and the midday rest required by law are generally granted; and any case where a factory has been exempted from the rule as to Sunday work should be mentioned.

2. Sanitary Condition of Factories.

It should be stated in general terms whether the rules regarding water-supply, ventilation and cleanliness are obeyed, and whether latrines and urinals are provided as required by Rule 10. Particulars should be given of orders which may have been necessary to issue on these subjects.

3. General Health of the Operatives.

Under this head information might be collected on such points as the percentage of absentees and the causes of their absence, the average age of the workers, and the number of years that they continue to work.

4. Wages and General Condition.

Information would be useful on such points as (*a*) family earnings, (*b*) indebtedness, (*c*) cost of living, (*d*) whether the operatives live by factory work alone, or as agriculturists for a part of the year, &c., &c.

5. Employment of Women and Children.

The number of women and of children employed should be stated and also their average hours of work and whether any difficulty is found in enforcing the law for their protection. The number of orders issued under Section 4 of the Act should be given and also the number of certificates granted by Certifying Surgeons.

6. Fencing of Machinery.

It should be stated generally whether the machinery is provided with guards fenced, and whether these are or are not kept on while the machines are working. Particulars of orders as regards fencing should be given.

7. Accidents.

The number of accidents, distinguishing those that were fatal from others, should be given. It should if possible be stated how far they were due to defect in the machinery, and how far to the negligence of the workmen. In the former case it should be stated what steps have been taken by the inspector to remedy the defects.

8. Prosecutions.

Details of all prosecutions should be given.

A. M. T. Jackson,
Chief Inspector of Factories, Bombay.

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total, Columns 8 and 11.
					Adults.			Children.			
					Males.	Females.	Total.	Males.	Females	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	BOMBAY:			I.H.P.							
	Cotton Mills:										
1	The Alexandra Mill - - -	Cotton spinning and weaving.	Steam engine -	700	965	150	1,115	34	14	48	1,163
2	The Alliance Cotton Manufacturing Company.	- ditto - -	- ditto - -	940	1,013	253	1,266	–	–	–	1,266
3	The Anglo Indian Spinning and Manufacturing Company, Limited.	Cotton spinning	- ditto - -	1,000	597	391	988	221	17	238	1,226
4	The Bombay Cotton Manufacturing Company, Limited.	- ditto - -	- ditto - -	600	385	223	608	10	–	10	618
5	The Bombay National Manufacturing Company, Limited.	- ditto - -	- ditto - -	700	284	127	411	–	–	–	411
6	The Bombay United Spinning and Weaving Company, Limited.	Cotton spinning and weaving.	- ditto - -	1,000	650	228	878	352	7	359	1,237
7	The Britannia Mills - - -	Cotton spinning	- ditto - -	1,800	620	383	1,003	–	–	–	1,003
8	The China Mills - - -	- ditto - -	- ditto - -	700	395	263	658	–	–	–	658
9	The City of Bombay Manufacturing Company, Limited.	- ditto - -	- ditto - -	750	650	295	945	25	9	34	979
10	The Colába Land and Mills Company, Limited.	Cotton spinning and weaving.	- ditto - -	700	745	118	863	26	–	26	889
11	The Connaught Mills Company, Limited.	Cotton spinning	- ditto - -	725	659	365	1,024	91	42	133	1,157
12	The Currimbhoy Mills Company, Limited.	- ditto - -	- ditto - -	1,000	475	260	735	14	–	14	749
13	The David Mills Company, Limited.	- ditto - -	- ditto - -	750	605	289	894	36	5	41	935
14	The Dinshaw Petit Mills - -	Cotton spinning and weaving.	- ditto - -	1,300	1,917	420	2,337	109	15	124	2,461
15	The Dhun Mills, Limited -	Cotton spinning	- ditto - -	400	275	130	405	42	2	44	449
16	The Empress Spinning and Weaving Company, Limited.	- ditto - -	- ditto - -	740	514	315	829	22	20	42	871
17	The E. D. Sassoon Mills - -	Cotton spinning and weaving.	- ditto - -	1,160	1,294	551	1,845	26	2	28	1,873
18	The Framji Petit Spinning and Manufacturing Company, Limited.	Cotton spinning	- ditto - -	950	805	365	1,170	47	34	81	1,251
19	The Hindustan Spinning and Weaving Company, Limited.	Cotton spinning and weaving.	- ditto - -	1,000	1,136	229	1,365	12	2	14	1,379
20	Ditto - Branch - -										
21	The Hong Kong Mills - -	- ditto - -	- ditto - -	900	808	113	921	–	–	–	921
22	The Howard and Bullough Mills Company, Limited.	Cotton spinning	- ditto - -	950	736	528	1,264	63	42	105	1,369
23	The Imperial Cotton Mills Company, Limited.	- ditto - -	- ditto - -	750	531	332	863	22	12	34	897
24	The Indian Manufacturing Company.	Cotton spinning and weaving.	- ditto - -	1,100	989	202	1,191	–	–	–	1,191
25	The Indo-China Manufacturing Company.	Cotton spinning	- ditto - -	730	348	185	533	8	3	11	544
26	The Jadhowji Raghoji Manufacturing Company.	- ditto - -	- ditto - -	700	481	193	674	31	4	35	709
27	The Jam Manufacturing Company, Limited.	Cotton spinning and weaving.	- ditto - -	350	481	72	553	10	4	14	567
28	The Jamshed Manufacturing Company, Limited.	Cotton spinning	- ditto - -	900	475	223	698	73	26	99	797
29	The James Greaves Mills Company, Limited.	- ditto - -	- ditto - -	800	542	308	850	33	22	55	905
30	The Jehangir Wadia Mills -	- ditto - -	- ditto - -	300	186	76	262	6	4	10	272

Report on the Working of the Factories Act.

Whether the Factory is worked mainly (1) by Shifts or (2) by Midday Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (c), or (4) under Section 5 B (2) (d) of the Act, or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
By Midday stoppages.	General holiday on Sundays, excepting the holidays intervening.	–	–	4	4	4	3	–	–	7	
- ditto - -	- ditto - -	–	1	9	10	3	2	–	–	5	
- ditto - -	- ditto - -	–	1	12	13	2	2	–	–	4	
- ditto - -	- ditto - -	–	2	11	13	3	2	–	–	5	
- ditto - -	- ditto - -	–	–	–	–	3	3	–	–	6	
- ditto - -	- ditto - -	–	1	12	13	3	3	–	–	6	
- ditto - -	- ditto - -	–	2	32	34	1	3	–	–	4	
- ditto - -	- ditto - -	–	2	6	8	3	3	–	–	6	
- ditto - -	- ditto - -	–	1	9	10	3	3	–	–	6	
- ditto - -	- ditto - -	–	4	3	7	2	3	–	–	5	
- ditto - -	- ditto - -	–	–	1	1	4	2	–	–	6	
- ditto - -	- ditto - -	–	–	7	7	1	3	–	–	4	
- ditto - -	- ditto - -	–	–	11	11	2	3	–	–	5	
- ditto - -	- ditto - -	–	–	8	8	2	3	–	–	5	
- ditto - -	- ditto - -	–	–	7	7	2	3	–	–	5	
- ditto - -	- ditto - -	–	1	6	7	4	2	–	–	6	
- ditto - -	- ditto - -	–	1	11	12	3	3	–	–	6	
- ditto - -	- ditto - -	–	1	2	3	4	2	–	–	6	
- ditto - -	- ditto - -	–	1	7	8	4	4	–	–	8	
						3	4	–	–	7	
- ditto - -	- ditto - -	–	–	12	12	2	5	–	–	7	
- ditto - -	- ditto - -	–	–	5	5	4	2	–	–	6	
- ditto - -	- ditto - -	–	–	4	4	3	3	–	–	6	
- ditto - -	- ditto - -	–	–	2	2	3	4	–	–	7	
- ditto - -	- ditto - -	–	–	7	7	3	3	–	–	6	
- ditto - -	- ditto - -	1	–	7	8	4	2	–	–	6	
- ditto - -	- ditto - -	–	–	1	1	3	3	–	–	6	
- ditto - -	- ditto - -	–	–	–	–	2	3	–	–	5	
- ditto - -	- ditto - -	–	2	4	6	3	2	–	–	5	
- ditto - -	- ditto - -	–	–	–	–	2	2	–	–	4	

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total, Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	BOMBAY—*continued.*										
	Cotton Mills—*continued.*			I.H.P.							
31	The Jiwraj Balloo Spinning and Weaving Company, Limited.	Cotton spinning and weaving.	Steam Engine	1,100	972	169	1,141	82	27	109	1,250
32	The Jubilee Manufacturing Company, Limited.	Cotton spinning	- ditto - -	800	547	296	843	62	5	67	910
33	The Kaiser-i-Hind Spinning and Weaving Company, Limited.	Cotton spinning and weaving.	- ditto - -	700	820	133	953	29	17	46	999
34	The Khatao Makanji Spinning and Weaving Company, Limited.	Cotton spinning and hosiery.	- ditto - -	850	883	234	1,117	12	-	12	1,129
35	The Lakhmidas Khimji Spinning and Weaving Company, Limited.	Cotton spinning	- ditto - -	900	588	435	1,023	82	15	97	1,120
36	The Leopold Spinning and Manufacturing Company, Limited.	- ditto - -	- ditto - -	500	293	111	404	16	12	28	432
37	The Lord Reay Manufacturing Company, Limited.	- ditto - -	- ditto - -	540	353	237	590	13	19	32	622
38	The Mahalaxmi Spinning and Weaving Company, Limited.	- ditto - -	- ditto - -	800	376	196	572	25	6	31	603
39	The Mazagaon Spinning and Manufacturing Company, Limited.	Cotton spinning and Weaving.	- ditto - -	850	1,036	216	1,252	67	8	75	1,327
40	The Mahomedan Mill - -	Cotton spinniug	- ditto - -	700	173	130	303	3	-	3	306
41	The Manockji Petit Manufacturing Company, Limited.	Cotton spinning and weaving.	- ditto - -	2,000	3,265	656	3,921	341	61	402	4,323
42	The Motilal Pitty Spinning Mill.	Cotton spinning	- ditto - -	500	334	170	504	26	6	32	536
43	The Morarji Goculdas Manufacturing Company, Limited.	Cotton spinning and weaving.	- ditto - -	1,000	1,203	232	1,435	46	-	46	1,481
44	The National Spinning and Weaving Company of India.	Cotton spinning	- ditto - -	500	438	158	596	41	5	46	642
45	The New Empress Spinning and Weaving Company, Limited.	- ditto - -	- ditto - -	1 050	709	524	1,233	103	43	146	1,379
46	The New Great Eastern Spinning and Weaving Company, Limited.	Cotton spinning and weaving.	- ditto - -	1,500	1,104	211	1,315	92	20	112	1,427
47	The Ookerda Khetsi Spinning Mill.	Cotton spinning	- ditto - -	410	454	106	560	21	8	29	589
48	The Oriental Spinning and Weaving Company, Limited, Tardeo.	Cotton spinning and weaving.	- ditto - -	1,500	1,699	357	2,056	75	14	89	2,145
49	The Oriental Spinning and Weaving Company, Limited, Colába.	- ditto - -	- ditto - -	900	714	159	873	16	7	23	896
50	The Pirru Mahomed Manufacturing Company.	Cotton spinning	- ditto - -	900	500	308	808	-	-	-	808
51	The Presidency Mill Company -	Cotton spinning and weaving.	- ditto - -	1,000	755	175	930	-	-	-	930
52	The Queen Spinning and Weaving Company, Limited.	Cotton spinning	- ditto - -	1,000	382	238	620	58	3	61	681
53	The Ripon Manufacturing Company.	- ditto - -	- ditto - -	680	518	285	803	55	9	64	867
54	The Sassoon Spinning and Weaving.	- ditto - -	- ditto - -	1,500	1,708	313	2,021	49	15	64	2,085
55	The Satya-Narayan Mill - -	- ditto - -	- ditto - -	200	199	80	279	-	-	-	279
56	The Sundardas Spinning and Weaving Company, Limited.	Cotton spinning and weaving.	- ditto - -	800	689	299	988	60	15	75	1,063
57	The Standard - - - -	- ditto - -	- ditto - -	500	337	226	563	-	2	2	565

Report on the Working of the Factories Act.

Whether the Factory is worked mainly (1) by Shifts or (2) by Midday Stoppages, or (3) otherwise.	Whether the General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
By Midday stoppages.	General holiday on Sundays, excepting the holidays intervening.	1	–	16	17	3	2	–	–	5	
- ditto - -	- ditto - -	–	–	8	8	3	3	–	–	6	
- ditto - -	- ditto - -	–	1	8	9	3	3	–	–	6	
- ditto - -	- ditto - -	–	1	10	11	5	3	–	–	8	
- ditto - -	- ditto - -	–	–	12	12	1	3	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	2	3	–	–	5	
- ditto - -	- ditto - -	–	–	2	2	1	3	–	–	4	
- ditto - -	- ditto - -	–	1	8	9	3	3	–	–	6	
- ditto - -	- ditto - -	–	–	5	5	3	2	–	–	5	
- ditto - -	- ditto - -	–	–	6	6	2	3	–	–	5	
- ditto - -	- ditto - -	–	–	12	12	3	2	–	–	5	
- ditto - -	- ditto - -	–	1	1	2	3	2	–	–	5	
- ditto - -	- ditto - -	1	1	–	2	4	4	–	–	8	
- ditto - -	- ditto - -	–	2	5	7	2	3	–	–	5	
- ditto - -	- ditto - -	–	–	7	7	3	2	–	–	5	
- ditto -	- ditto - -	–	1	23	24	4	4	–	–	8	
- ditto - -	- ditto - -	1	–	4	5	4	3	–	–	7	
- ditto - -	- ditto - -	–	–	12	12	3	2	–	–	5	
- ditto - -	- ditto - -	–	–	5	5	2	2	–	–	4	
- ditto - -	- ditto - -	–	3	7	10	2	3	–	–	5	
- ditto - -	- ditto - -	–	2	8	10	2	2	–	–	4	
- ditto - -	- ditto - -	–	–	8	8	1	3	–	–	4	
- ditto - -	- ditto - -	–	1	5	9	2	4	–	–	6	
- ditto - -	- ditto - -	–	4	23	27	4	2	–	–	6	
- ditto - -	- ditto - -	–	–	7	7	1	3	–	–	4	
- ditto - -	- ditto - -	–	1	2	3	2	3	–	–	5	
—	—	–	1	7	8	3	3	–	–	6	

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total, Columns 8 and 11.
					Adults.			Children.			
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	BOMBAY—*continued.*										
	Cotton Mills—*continued.*			I.H.P.							
58	The Star of India	Cotton spinning and weaving.	Steam engine	1,800	643	352	995	15	4	19	1,014
59	The Sun Mills, Limited	Cotton spinning	ditto	400	243	147	390	6	–	6	396
60	The Union Spinning and Weaving Mills Company, Limited.	Cotton spinning and weaving.	ditto	1,200	540	383	923	12	3	15	938
61	The Union Mills	ditto	ditto	1,000	509	205	714	94	46	140	854
62	The Victoria Manufacturing Company, Limited.	Cotton spinning	ditto	400	349	168	517	66	23	89	606
63	The Wadia Mills, Limited	ditto	ditto	400	228	130	358	40	1	41	399
64	The Western India Spinning and Manufacturing Company, Limited.	Cotton spinning and weaving.	ditto	1,300	430	343	2,473	9	–	9	2,482
				–	45,252	15,969	61,221	2,929	680	3,609	64,830
	Woollen Mills:			N.H.P.							
1	The Bombay Woollen Mill	Wool spinning and weaving.	Steam engine	60	190	10	200	–	–	–	200
				I.H.P.							
2	The Sorab Woollen and Cotton Mill.	ditto	ditto	100	175	59	234	–	–	–	234
	Flour Mills:										
1	The Bombay Flour Mill	Corn milling	ditto	545	427	14	441	5	–	5	446
				N.H.P.							
2	The Victoria Roller Flour Mill	ditto	ditto	40	45	–	45	–	–	–	45
3	The Wallace Flour Mill	ditto	ditto	60	137	15	152	–	–	–	152
	Cotton Cleaning and Ginning Factory:										
1	The Khurshed Manufacturing Company.	Cotton carding and ginning.	ditto	40	50	40	90	–	–	–	90
	Cotton Presses:										
1	The Akbar Manufacturing and Press Company, Limited.	Cotton pressing	ditto	25	18	–	18	–	–	–	18
2	The Bombay Cotton Press Company, Limited.	ditto	ditto	45	16	1	17	–	–	–	17
3	The Chunda Rámji Cotton Press	ditto	ditto	50	11	–	11	–	–	–	11
4	The Kolába Press Company, Limited.	ditto	ditto	60	13	–	13	–	–	–	13
5	The Fort Press Company, Limited.	ditto	ditto	72	65	15	80	–	–	–	80
6	The Gokuldas Kallianji Cotton Press.	ditto	ditto	60	55	10	65	–	–	–	65
7	The Lezet Cotton Press	ditto	ditto	100	9	–	9	–	–	–	9
8	The New Prince of Wales Company, Limited.	ditto	ditto	16	33	–	33	–	–	–	33
9	The Sassoon Pressing Company	ditto	ditto	80	19	–	19	–	–	–	19
10	The Scott Press Company, Limited.	ditto	ditto	80	18	1	19	–	–	–	19
	Iron Works and Foundries:										
1	The Byculla Iron Works	Iron foundry	ditto	50	800	–	800	–	–	–	800
2	The Byculla Iron Works Branch	ditto	ditto	20	400	–	400	–	–	–	400
3	The Carnac Iron Works	ditto	ditto	10	70	–	70	–	–	–	70
4	The Defence Iron Works	ditto	ditto	20	300	–	300	–	–	–	300
5	The Geo. Gahagan Iron Works	ditto	ditto	20	242	–	242	–	–	–	242
6	The Napier Iron Foundry	ditto	ditto	10	78	–	78	–	–	–	78

Report on the Working of the Factories Act—*continued*.

Whether the Factory is worked mainly (1) by Shifts or (2) by Midday Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
—	—	1	–	15	16	2	3	–	–	5	
—	—	–	–	–	–	3	2	–	–	5	
—	—	–	4	6	10	2	2	–	–	4	
—	—	–	3	8	11	1	3	–	–	4	
—	—	–	–	8	8	4	2	–	–	6	
—	—	–	–	4	4	1	3	–	–	4	
—	—	–	1	3	4	2	3	–	–	5	
		5	51	455	511	171	178	–	–	349	
By Midday stoppages.	General holiday on Sundays, excepting the holidays intervening.	–	–	–	–	3	1	–	–	4	
- ditto -	- ditto - -	–	–	–	–	3	1	–	–	4	
- ditto -	- ditto - -	–	–	–	–	3	2	–	–	5	
- ditto -	- ditto - -	–	–	–	–	2	2	–	–	4	
- ditto -	- ditto - -	–	–	2	2	2	3	–	–	5	
- ditto -	- ditto - -	–	–	–	–	3	3	–	–	6	
- ditto -	- ditto - -	–	–	–	–	2	2	–	–	4	
- ditto -	- ditto - -	–	–	–	–	3	2	–	–	5	
- ditto -	- ditto - -	–	–	–	–	3	1	–	–	4	
- ditto -	- ditto - -	–	–	–	–	3	1	–	–	4	
- ditto -	- ditto - -	–	–	1	1	3	1	–	–	4	
- ditto -	- ditto - -	–	–	–	–	3	1	–	–	4	
- ditto -	- ditto - -	–	–	–	–	3	1	–	–	4	
- ditto -	- ditto - -	–	–	–	–	3	1	–	–	4	
- ditto -	- ditto - -	–	–	–	–	2	2	–	–	4	
- ditto -	- ditto - -	–	–	1	1	2	3	–	–	5	
- ditto -	- ditto - -	–	1	2	3	3	1	–	–	4	
- ditto -	- ditto - -	–	–	2	2	3	2	–	–	5	
- ditto -	- ditto - -	–	–	2	2	4	1	–	–	5	
- ditto -	- ditto - -	–	–	6	6	3	1	–	–	4	
- ditto -	- ditto - -	–	–	–	–	2	2	–	–	4	

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total. Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	BOMBAY—*continued.*										
	Iron Works and Foundries—*continued.*			I.H.P.							
7	The Ripon Iron Works and Manufacturing Company, Limited.	Iron foundry -	Steam engine	16	150	–	150	–	–	–	150
8	The Sorabji Shapurji Iron Works.	- ditto - -	- ditto - -	20	198	–	198	–	–	–	198
	Printing Presses:										
1	The Advocate of India Press -	Printing - -	- ditto - -	7	188	–	188	–	–	–	188
2	The Bombay Educational Society's Press.	- ditto - -	- ditto - -	12	41	–	41	13	–	13	54
3	The Bombay Gazette Steam Press.	- ditto - -	- ditto - -	12	225	–	225	25	–	25	250
4	The English Mail Press - -	- ditto - -	- ditto - -	8	145	–	145	59	–	59	204
5	The Government Central Press	- ditto - -	- ditto - -	10	700	–	700	–	–	–	700
6	The Postal Printing Press -	- ditto - -	- ditto - -	8	90	–	90	3	–	3	93
7	The Times of India Printing Press.	- ditto - -	- ditto - -	10	651	–	651	–	–	–	651
	Silk Mill:										
1	The Sassoon and Alliance Silk Company, Limited.	Silk spinning and weaving.	- ditto - -	500	668	177	845	15	17	32	877
	Oil Mills:										
1	The Perroo Mahamed Oil Mill -	Oil pressing -	- ditto - -	21	62	2	64	–	–	–	64
2	The Nassarvanji Petit Mill -	- ditto - -	- ditto - -	150	75	–	75	–	–	–	75
	Saw Mill:			N.H.P.							
1	The Byculla Saw Mill and Timber Works.	Timber works -	Steam engine	35	68	2	70	–	–	–	70
	Gas Work:										
1	The Bombay Gas Company, Limited.	Gas manufacturing.	- ditto - -	15	120	2	122	–	–	–	122
	Dye Works:										
1	The Bombay Dyeing and Manufacturing Company.	Dyeing - -	- ditto - -	100	550	54	604	29	1	30	634
2	The Childesdale Dye Works -	- ditto - -	- ditto - -	200	273	94	467	–	–	–	467
	Dockyards:										
1	The British Indian Steam Navigation Company.	Dockyard - -	- ditto - -	18	350	–	350	–	–	–	350
2	The Government Dockyard -	- ditto - -	- ditto - -	110	872	–	872	–	–	–	872
3	The Patent Slip Dockyard -	- ditto - -	- ditto - -	25	20	–	20	–	–	–	20
4	The P. and O. Company's Dockyard.	- ditto - -	- ditto - -	125	912	–	912	–	–	–	912
	Workshops:										
1	The Bombay, Baroda, and Central Railway Workshops.	Workshop - -	- ditto - -	220	1,894	–	1,894	–	–	–	1,894
2	The Bombay Municipality -	- ditto - -	- ditto - -	90	152	1	153	2	–	2	155
3	The Bombay Port Trust - -	- ditto - -	- ditto - -	20	425	2	427	–	–	–	427
4	The Bombay Tramway Company	- ditto - -	- ditto - -	10	50	–	50	1	–	1	51
5	The Bombay Steam Navigation Company.	- ditto - -	- ditto - -	20	145	–	145	–	–	–	145
6	The G.I.P. Railway Workshops	- ditto - -	- ditto - -	140	5,321	31	5,352	–	–	–	5,352

Report of the Working of the Factories Act—*continued*.

Whether the Factory is worked mainly (1) by shifts or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*) or (4) under Section 5 B (2) (*d*) of the Act or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
By mid-day stoppage.	General holidays on Sundays excepting the holidays intervening.	–	–	–	–	3	1	–	–	4	
- ditto - -	- ditto - -	–	–	5	5	3	2	–	–	5	
- ditto - -	- ditto - -	–	–	–	–	3	1	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	3	1	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	4	–	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	4	–	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	4	–	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	3	–	–	–	3	
- ditto - -	- ditto - -	–	–	–	–	4	–	–	–	4	
- ditto - -	- ditto - -	–	1	7	8	5	2	–	–	7	
- ditto - -	- ditto - -	–	–	–	–	2	2	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	4	2	–	–	6	
- ditto - -	- ditto - -	–	–	–	–	3	2	–	–	5	
Eight four shifts	Factory is exempted under Section 5 B.	–	–	–	–	4	–	–	–	4	
By mid-day stoppages.	General holiday on Sunday excepting the holiday intervening.	–	–	–	–	3	1	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	3	1	–	–	4	
- ditto - -	- ditto - -	–	–	3	3	4	1	–	–	5	
- ditto - -	- ditto - -	–	6	5	11	4	–	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	4	–	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	3	2	–	–	5	
- ditto - -	- ditto - -	–	2	3	5	2	2	–	–	4	
- ditto - -	- ditto - -	–	2	10	12	5	–	–	–	5	
- ditto - -	- ditto - -	–	1	1	2	4	1	–	–	5	
- ditto - -	- ditto - -	–	–	–	–	3	1	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	4	–	–	–	4	
- ditto - -	- ditto - -	–	–	7	7	3	1	–	–	4	

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total, Columns 8 and 11.
					Adults.			Children.			
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	BOMBAY—*continued.*										
	Hosiery:			N.H.P.							
1	The Dádar Hosiery - -	Hosiery Manufacturing.	Steam engine -	8	44	–	44	–	–	–	44
2	The Damji Hosiery - -	- ditto - -	- ditto - -	8	91	3	94	–	–	–	94
3	The Lukmanji Sullemanji Hosiery.	- ditto - -	- ditto - -	6	103	–	103	–	–	–	103
	The Gun Carriage Factory:										
1	The Government Gun Carriage Factory.	Manufacture of Gun Carriage.	Steam engine -	25	600	–	600	–	–	–	600
	The Arsenal:										
1	The Government Arsenal -	Manufacture of Ordnance.	- ditto - -	35	205	–	205	–	–	–	205
	The Mint:										
1	The Mint - - - - -	Coinage - -	- ditto - -	131	364	–	364	–	–	–	364
	Art Furniture:										
1	The East Indian Art Manufacturing Company.	Cabinet work -	- ditto - -	12	105	–	105	–	–	–	105
			TOTAL - - -	–	64,380	16,502	80,882	3,081	698	3,779	84,661
	AHMEDABAD:			I.H.P.							
1	The Gujarát Ginning and Manufacturing Company, outside Kalupur Gate.	Spinning and Weaving.	Steam power -	1,125	877	64	941	23	6	29	970
2	The Gujarát Spinning and Weaving Company, outside Kalupur Gate.	- ditto - -	- ditto - -	410	684	34	718	32	10	42	760
3	The Ahmedabad Spinning and Weaving Company, Sháhpur.	- ditto - -	- ditto - -	H.P. 190	1,236	167	1,403	101	30	131	1,534
4	The Maneklál Harilal Spinning and Weaving Company, Saraspur.	- ditto - -	- ditto - -	450	446	70	516	38	20	58	574
5	The Bechardas Spinning and Weaving Company, Raikhud.	- ditto - and Ginning.	- ditto - -	500	440	64	504	47	4	51	555
6	The Ahmedabad Manufacturing and Calico Printing Company, Sapta Rushi.	- ditto - -	- ditto - -	I.H.P. 750	619	94	713	35	12	47	760
7	The Ambica Spinning and Weaving Company, outside Rájpur Gate.	- ditto - -	- ditto - -	450	360	60	420	16	–	16	436
8	The Ahmedabad Ginning and Manufacturing Company, Saraspur Road.	- ditto - -	- ditto - -	1,200	1,497	202	1,699	57	15	72	1,771
9	The Motilal Hirabhai Spinning and Weaving and Manufacturing Company.	Spinning - -	- ditto - -	600	443	106	549	90	38	128	677
10	B. B. & C. I. Railway Oil Mill -	Oil, castor and linseed.	The Factory does not come under the category of the word "Factory," and hence the								
11	Chotálal Káshináth Ginning Factory, Garospur.	Ginning - -	Steam power -	I.H.P. 18	13	31	44	–	–	–	44
12	The Ahmedabad Sarangpur Ginning Factory, Sarangpur.	- ditto - -	- ditto - -	100	50	50	100	–	–	–	100
	VIRAMGÁM:										
13	The Viramgám Spinning and Manufacturing Company, Limited, Viramgám.	Cotton Spinning and Manufacturing.	- ditto - -	450	502	45	547	90	14	104	651
			TOTAL - - -	–	7,167	987	8,154	529	149	678	8,832

Report on the Working of the Factories Act—*continued.*

Whether the Factory is worked mainly (1) by Shifts or (2) by Midday Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
By mid-day stoppage.	General holiday on Sundays excepting the holiday intervening.	–	–	–	–	2	2	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	1	2	–	–	3	
- ditto - -	- ditto - -	–	–	–	–	1	2	–	–	3	
- ditto - -	- ditto - -	–	1	11	12	4	–	–	–	4	
- ditto - -	- ditto - -	–	–	1	1	4	–	–	–	4	
- ditto - -	- ditto - -	–	–	2	2	4	–	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	4	–	–	–	4	
—	—	4	56	475	535	343	245	–	–	588	

ABSTRACT (DISTRICT TOTALS).

Total Number of Factories :

Cotton Mills	64
Woollen Mills	2
Flour Mills	3
Cotton Cleaning Factories	1
Cotton Presses	10
Iron Works or Foundries	8
Printing Presses, &c.	7
Silk Mill	1
Oil Mills	2
Saw Mill	1
Gas Works	1
Dye Works	2
Dockyard	4
Work Shop	6
Hosiery	2
Gun Carriage	1
Arsenal	1
Mint	1
Art Furniture	1
Total	119

Number of Factories inspected once during year :—

Three times	3
More than three times	116
Total	119

J. M. Campbell,
Collector of Land Revenue and Customs.

Whether the Factory is worked mainly (1) by Shifts or (2) by Midday Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
By stoppages at mid-day.	Generally on Sundays.	1	–	5	6	4	–	–	1	5	
- ditto - -	- ditto - -	–	2	5	7	4	2	–	–	6	
- ditto - -	- ditto - -	–	–	6	6	4	1	–	–	5	
- ditto - -	- ditto - -	–	–	4	4	4	1	–	–	5	
- ditto - -	- ditto - -	–	–	1	1	4	5	–	–	9	
- ditto - -	- ditto - -	–	–	5	5	4	2	–	–	6	
- ditto - -	- ditto - -	–	–	4	4	4	2	–	–	6	
- ditto - -	- ditto - -	–	–	4	4	4	1	–	–	5	
- ditto - -	- ditto - -	–	–	4	4	4	2	–	–	6	
information is not furnished.		–	–	–	–	–	–	–	–	2	
Stoppage at mid-day.	Generally on Sunday.	–	–	–	–	2	–	–	–	2	
- ditto - -	- ditto - -	–	–	–	–	2	–	–	–	2	
Mid-daystoppage of half hour, children in shifts.	- ditto - -	–	–	5	5	3	1	–	2	6	
—	—	1	2	43	46	45	17	–	3	65	

ABSTRACT (DISTRICT TOTALS).

Total Number of Factories :—

Cotton Mills	12
Oil Mill	1
Total	13

Number of Factories inspected once during year :—

Twice	3
More than three times	10
Total	13

C. E. Frost,
Collector.

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total, Columns 8 and 11.
					Adults.			Children.			
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	BROACH DISTRICT.			H.P.							
1	The Mofussil Cotton Manufacturing Company.	Cotton Spinning and Weaving.	Steam engine -	500	587	96	683	28	–	28	711
2	The Albert Edward Mills and Company, Limited - -	These two are closed on account of financial difficulties.					–	–	–	–	–
3*	The Alfred Manufacturing Company, Limited - -										
			Total - - -	500	587	96	683	28	–	28	711
	KAIRA DISTRICT.			H.P.							
1	Manor Mill at Nadiád - -	Cotton Spinning Mill.	Steam boiler -	6	384	56	440	4*	–	4*	444
			Total - - -	6	384	56	440	4	–	4	444
	SURAT DISTRICT.			H.P.							
1	The Gulam Baba Spinning and Weaving Company, Limited, at Delhi Gate.	Manufacturing Yarn.	Steam - -	60	357	155	512	75	50	125	637
2	The Jafar Ali Begum Vady, Surat.	Cotton Spinning and Weaving.	ditto - -	420	405	165	570	61	47½	108½	678½
3	The Beg Mahmad Mill, outside the Sahara Gate.	Spinning - -	ditto - -	210	150	65	215	10	–	10	225
			Total - - -	—	912	385	1,297	146	97½	243½	1,540½
	THÁNA DISTRICT.										
1	The Swadeshi Mills Company, Limited, situated at Kurla in the Thána District.	Cotton Spinning and Weaving.	Machinery driven by steam power.	The two engines develop, on an average 2,000 I.H.P. per day.	1,907	469	2,376	162	68	230	2,606
2	Kurla Mills situated at Kurla in the Thána District.	ditto - -	ditto - -	I.H.P. 800	969	266	1,235	30	6	36	1,271
			Total - - -	—	2,876	735	3,611	192	74	266	3,877

* Really 4, but only two work at a time.

Report on the Working of the Factories Act—*continued.*

Whether the Factory is worked mainly (1) by Shifts or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
By mid-day stoppages.	General holidays observed on Sundays, except when Native holidays come three days previous or after Sundays.	1	–	1	2	2	1	1	—	4	Total Number of Factories :— Cotton Mills - - 1 Total - - - 1 Number of factories inspected more than three times - - - 1
—	—	–	–	–	–	–	—	—	—	–	
—	—	1	–	1	2	2	1	1	—	4	

W. T. Morison,
Collector and District Magistrate.

By mid-day stoppages.	On varying week days.	–	–	3	3	3	1	—	—	4	Total Number of Factories :— Cotton Mills - - 1 Total - - - 1 Number of factories inspected more than three times - - - 1
—	-	–	–	3	3	3	1	—	—	4	

H. R. Cooke,
Collector, Kaira.

By mid-day stoppages.	The mill is generally closed on Sunday, except when a holiday intervenes.	–	–	2	2	3	1	—	—	4	Total Number of Factories :— Cotton Mills - - 3 Total - - - 3 Number of factories inspected more than three times - - - 3
		–	–	13	13	4	1	—	—	5	
		–	–	1	1	3	1	—	1	5	
—	—	–	–	16	16	10	3	—	1	14	

F. S. P. Lely,
Collector and District Magistrate, Surat.

The engines are entirely stopped from 12 noon to 12.30 noon. Women are allowed to attend the mills not earlier than 6.15 a.m., and leave it not later than 6.45 p.m. Their intervals for food and rest are from 9.30 a.m. to 10 a.m., and from 12 noon to 1 p.m. Under-age children work in four sets.	Preference is given to Sundays except when a holiday occurs. On such a case the holiday is substituted for the Sunday.	–	–	4	4	4	1	—	—	5	Total Number of Factories :— Cotton Mills - - 2 Total - - 2 Number of factories inspected more than three times - - - 2
Mid-day stoppages.	Varying week days.	–	–	11	11	4	1	—	—	5	
—	—	–	–	15	15	8	2	—	—	1	

W. F. Sinclair,
District Magistrate and Inspector of Factories, Thána.

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total, Columns 3 and 11.
					Adults.			Children.			
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	KHÁNDESH DISTRICT.			I.H.P.							
	Táluka Dhulia :										
1	Volcort's United Press Company, Dhulia.	Cotton Press	Steam power and Press working by Hydraulic power.	17	33	–	33	–	–	–	33
2	The India Cotton Company, Limited, Dhulia.	ditto	ditto	72	12	–	12	–	–	–	12
3	Penkar's Ginning Factory, Dhulia.	Ginning	Steam	30	10	9	19	–	–	–	19
4	The Manmád Manufacturing Company, Limited, Dhulia.	ditto	ditto	35	131	92	223	–	–	–	223
5	Ditto ditto	Pressing	ditto	20	40	–	40	–	–	–	40
6	The Dhulia Manufacturing Company, Limited, Deopur.	Ginning	ditto	19·5	60	70	130	–	–	–	130
7	The Holkar's Factory at Songir	ditto	ditto	20	51	30	81	–	–	–	81
8	The New Mofussil Company, Dhulia.	Pressing	ditto	20	50	–	50	–	–	–	50
9	Ditto ditto	Ginning	ditto	30	43	40	83	–	–	–	83
10	Curshetji Jivaji Factory, Dhulia	ditto	ditto	22	35	49	84	–	–	–	84
	Amalner :										
11	Mahomedali Isabhoy's Factory at Amalner.	ditto	ditto	56 lbs.	19	31	50	–	–	–	50
	Erandol :										
12	Mahomedali Isabhoy's Factory at Erand.	ditto	ditto	20	28	36	64	–	–	–	64
13	Mahomedali Isabhoy's Factory at Dharangaon.	ditto	ditto	30	49	50	99	–	–	–	99
14	Mahomedali Isabhoy's Factory at Páldhi.	ditto	ditto	20	16	23	39	–	–	–	39
15	Gopalji Ramji's Factory, Dharangaon.	ditto	ditto	20	13	10	23	–	–	–	23
16	Chaturbhuj Durgada's Factory, Erandol.	ditto	ditto	20	35	37	72	–	–	–	72
	Amalner Táluka :										
17	Pitambar Parbhuda's Factory at Párola.	ditto	ditto	20	70	104	174	–	–	–	174
18	Gulabdas Harida's Factory at Párola.	ditto	ditto	20	91	87	178	–	–	–	178
	Táluka Páchora :										
19	The New Páchora Manufacturing Company, Limited.	ditto	ditto	53	50	94	144	–	–	–	144
20	Ditto ditto	Pressing	ditto	40	25	8	33	–	–	–	33
21	The Nathu Lalji's Páchora Ginning Factory.	Ginning	ditto	23	50	63	113	–	–	–	113
22	Ditto ditto	Pressing	ditto	23	25	8	33	–	–	–	33
23	The Manmád Manufacturing Company, Limited, Kajgaon.	Ginning	ditto	25	42	56	98	–	–	–	98
24	The Indian Cotton Company, Kajgaon.	Pressing	ditto	65	50	8	58	–	–	–	58
	Páchora :										
25	The Kajgaon Ginning Factory	Ginning	ditto	20	44	47	91	–	–	–	91
26	The Bhadgaon Ginning Factory	ditto	ditto	20	35	35	70	9	6	15	85

Report on the Working of the Factories Act—*continued.*

Whether the Factory is worked mainly (1) by Shifts or (2) by Midday Stoppages or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days or (3) whether Factory exempted under Section 5 B (2) (*c*) or (4) under Section 5 B (2) (*d*) of the Act or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
The factory works when there are orders from cotton dealers.	Does not work continually, but works at intervals.	–	–	–	–	3	–	–	–	3	The factory works only when there are calls from the cotton dealers.
- ditto - -	- ditto - -	–	–	–	–	3	–	–	–	3	During the slack season general holiday is given every Tuesday, it being Bazár day.
By shifts -	Tuesday (Bazár day).	–	–	–	–	2	–	–	–	2	
- ditto - -	- ditto - -	–	–	–	–	2	–	–	–	2	
- ditto - -	- ditto - -	–	–	–	–	2	–	–	–	2	
- ditto - -	- ditto - -	–	–	–	–	2	–	–	–	2	
By mid-day stoppages.	Thursday - -	–	–	–	–	1	1	–	–	2	
By shifts -	Tuesday - -	–	–	–	–	2	–	–	–	2	The factory is closed if worked regularly on Tuesday during the week, if not, it is closed on the days when there is no work.
ditto - -	- ditto - -	–	–	–	–	2	–	–	–	2	As No. 8.
- ditto - -	On varying week days.	–	–	–	–	3	–	–	–	3	
By mid-day stoppages.	Monday (Bazár day).	–	–	–	–	1	–	–	–	1	
- ditto - -	Sunday (Bazár day).	–	–	–	–	1	–	–	–	1	
- ditto - -	- ditto - -	–	–	–	–	1	–	–	–	1	
- ditto - -	- ditto - -	–	–	1	1	1	–	–	–	1	
- ditto - -	- ditto - -	–	–	–	–	1	–	–	–	1	
- ditto - -	- ditto - -	–	–	–	–	1	–	–	–	1	
By shifts -	- ditto - -	–	–	–	–	2	–	–	–	2	
- ditto - -	- ditto - -	1	–	–	1	3	–	–	–	3	
By shifts and sets.	Sunday - -	–	1	–	1	3	2	–	–	5	
- ditto - -	- ditto - -	–	–	–	–	3	2	–	–	5	
- ditto - -	- ditto - -	–	–	–	–	3	2	–	–	5	
- ditto - -	- ditto - -	–	–	–	–	3	2	–	–	5	
- ditto - -	- ditto - -	–	–	–	–	2	1	–	–	3	
- ditto - -	- ditto - -	–	–	–	–	3	1	–	–	4	
- ditto - -	- ditto - -	–	–	–	–	2	1	–	–	3	
By stoppages -	Friday (Bazár day).	–	–	–	–	3	1	–	–	4	

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total, Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	KHÁNDESH DISTRICT—*contd.*										
	Táluka Jámner:			I.H.P.							
27	The Jámner Cotton Ginning Factory.	Ginning - -	Steam - -	29	54	56	110	-	-	-	110
28	The Neri Cotton Ginning Factory.	- ditto - -	ditto - -	20	51	101	152	-	-	-	152
	Táluka Chálisgaon:										
29	Chálisgaon Cotton Ginning Factory.	- ditto - -	ditto - -	30	52	60	112	-	-	-	112
30	The Manmád Manufacturing Company, Limited, Chálisgaon	- ditto - -	ditto - -	18	32	46	78	-	-	-	78
31	Govindji Viramji's Ginning Factory, Chálisgaon.	- ditto - -	ditto - -	22	40	56	96	8	8	16	112
32	Govindji Viramji's Factory, Chálisgaon.	Pressing - -	ditto - -	16	52	10	62	3	-	2	64
33	The Manmád Manufacturing Company, Limited, Chálisgaon.	- ditto - -	ditto - -	18	36	3	39	-	-	-	39
	Sindkheda:										
34	Akbaralli Sumsudin's Factory, Sindkheda.	Ginning - -	ditto - -	20	64	40	104	6	-	6	110
35	Bapu Kikáda's Factory, Sindkheda.	- ditto - -	ditto - -	20	32	29	61	7	-	7	68
36	Isabhoy Ibrahim's Factory, Chimthana.	- ditto - -	ditto - -	12	20	34	63	-	-	-	63
	Táluka Shirpur:										
37	Ahmedalli and Abdullabhai and Isabji's Factory at Shirpur.	- ditto - -	ditto - -	30	50	50	100	-	-	-	100
38	The Zorastrian Factory, Shirpur.	- ditto - -	ditto - -	150	80	100	180	-	-	-	180
	Táluka Chopda:			A.H.P.							
39	Manek Ratiram's Factory, Chopda.	- ditto - -	ditto - -	48	70	28	98	-	-	-	98
40	Chonu Shiwela's Factory, Chopda.	- ditto - -	ditto - -	20	50	20	70	-	-	-	70
41	Vithaldas Ramda's Factory, Chopda.	- ditto - -	ditto - -	30	76	39	115	-	-	-	115
42	Gokuldas Dosabhoy's Factory, Adáwad.	- ditto - -	ditto - -	20	56	44	100	-	-	-	100
	Táluka Jalgaon:										
43	Khándesh Spinning and Weaving Mills, Jalgaon.	Spinning and Weaving.	ditto - -	-	650	125	775	-	-	-	775
44	New East India Press Factory, Jalgaon.	Pressing Factory	ditto - -	H.P. 64	60	7	67	-	-	-	67
45	New Berar Company, Jalgaon -	- ditto - -	ditto - -	20	60	8	68	-	-	-	68
46	New Mofussil Press Company, Jalgaon.	- ditto - -	ditto - -	20	60	8	68	-	-	-	68
47	Volkart United Press Company, Jalgaon.	- ditto - -	ditto - -	22	60	7	67	-	-	-	67
48	English Press Company, Jalgaon	- ditto - -	ditto - -	40	58	7	65	-	-	-	65
49	New Prince of Wales Company (Press), Jalgaon.	- ditto - -	ditto - -	40	63	8	71	-	-	-	71
50	Shikh Adam Esafbhoy's Ginning Factory, Jalgaon.	Ginning - -	ditto - -	36	30	65	95	-	-	-	95
51	kanji Meghji's Ginning Factory, Jalgaon.	- ditto - -	ditto - -	29	34	70	104	-	-	-	104
52	Gokuldás Meghji's Ginning Factory, Jalgaon.	- ditto - -	ditto - -	30	50	110	160	-	-	-	160

Report on the Working of the Factories Act—*continued.*

Whether the Factory is worked mainly (1) by Shifts or (2) by Midday Stoppages or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days or (3) whether Factory exempted under Section 5 B (2) (c) or (4) under Section 5 B (2) (*d*) of the Act or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	
By stoppages -	Thursday (Bazár day).	-	-	-	-	4	-	-	-	4	
By shifts and sets.	Tuesday (Bazár day).	-	-	-	-	2	1	-	-	3	
ditto - -	Saturday - -	-	-	-	-	3	-	-	-	3	
ditto - -	ditto - -	-	-	-	-	3	-	-	-	3	
By stoppages -	Thursday - -	-	-	-	-	3	-	-	-	3	
ditto - -	Saturday - -	-	-	-	-	3	-	-	-	3	
By shifts and sets.	ditto - -	-	-	-	-	3	-	-	-	3	
By shifts -	Monday - -	-	-	-	-	-	1	-	1	2	
ditto - -	ditto - -	-	-	-	-	-	1	-	1	2	
ditto - -	Sunday - -	-	1	-	1	-	1	-	1	2	
ditto - -	Monday -	-	-	-	-	-	1	-	1	2	
ditto - -	ditto - -	1	-	-	1	-	1	-	1	2	
ditto - -	Sunday - -	-	-	-	-	-	1	-	1	2	
ditto - .	ditto - -	1	-	-	1	-	1	-	1	2	
ditto - -	ditto - -	-	-	-	-	-	-	-	1	1	
ditto - -	Monday - -	-	-	-	-	-	1	-	1	2	
Mid-day stoppages.	Saturday - -	-	2	17	19	1	1	4	4	10	
ditto - -	ditto - -	-	-	-	-	2	-	-	-	2	
ditto - -	ditto - -	-	-	-	-	-	-	-	1	1	
By shifts -	ditto - -	-	-	-	-	-	-	-	1	1	
ditto - -	ditto - -	-	-	-	-	-	-	-	-	-	
ditto - -	ditto - -	-	-	-	-	1	-	-	-	1	
ditto - -	ditto - -	-	-	-	-	1	-	-	-	1	
ditto - -	ditto - -	-	-	-	-	1	-	-	-	1	
ditto - -	ditto - -	-	-	-	-	1	-	-	-	1	
ditto - -	ditto - -	-	-	-	-	1	-	-	-	1	

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total, Columns. 8 and 11.
					Adults.			Children.			
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	KHÁNDESH DISTRICT—*contd.*			I.H.P.							
	Táluka Jalgaon—*continued.*										
53	Shaik Adam Esafbhoy's Press Factory, Jalgaon.	Pressing - -	Steam - -	26	60	6	66	–	–	–	66
54	Ismalji Ibrahim Ginning Factory	Ginning - -	Information not procurable owing to the closing of the factory and the absence of the manager.								
55	Shaik Ibrahim Ginning Factory	- ditto - -	- - ditto - - -	ditto - - -			ditto - - -			ditto.	
	Táluka Bhusával :										
56	Bodwad Ginning Factory -	- ditto - -	Steam - -	24	18	22	40	–	–	–	40
57	Empress Factory, Bodwad -	- ditto - -	ditto - -	–	18	18	36	–	–	–	36
58	Nowroji Factory, Warangaon -	- ditto - -	ditto - -	15	26	21	47	–	–	–	47
59	Shaik Ahamed, Bhusával - -	- ditto - -	ditto - -	20	30	50	80	–	–	–	80
60	Jamti Steam Cotton Company -	- ditto - -	ditto - -	18	46	34	80	–	–	–	80
61	Indian Cotton Press, Kandari -	Pressing - -	ditto - -	25	55	–	55	–	–	–	55
	Táluka Sávda :										
62	Ramchandra Bapuji Ginning Factory, Sávda.	Ginning - -	ditto - -	12	34	7	41	–	–	–	41
63	Supdu Deochand's Factory, Faizpur.	- ditto - -	ditto - -	16	72	21	93	7	–	7	100
64	Haji Ibrahim Factory, Faizpur	- ditto - -	ditto - -	16	38	32	70	10	–	10	80
65	Haji Ibrahim Factory, Gata -	- ditto - -	ditto - -	16	37	21	58	7	–	7	65
66	Gokuldas Dosabhai's Factory, Yával.	- ditto - -	ditto - -	30	26	56	82	13	–	13	95
67	Ráver Ginning Factory - -	- ditto - -	ditto - -	20	60	53	113	–	–	–	113
68	Dayaldas Runjilal's Factory, Ráver.	- ditto - -	ditto - -	22	33	58	91	–	–	–	91
	Nandurbár :										
69	Bapubhai Nawabhai and Company, Nandurbár.	- ditto - -	ditto - -	14	37	26	63	–	–	–	63
70	Badrudin Aimadalli and Company, Ravala.	- ditto - -	ditto - -	19	37	36	73	–	–	–	73
	Sháháda :										
71	Hari Maneklal and Company, Sháháda.	- ditto - -	ditto - -	19	30	45	75	–	–	–	75
72	Isabhai Abdulali and Akbarali Daudbhai, Sháháda.	- ditto - -	ditto - -	15	45	40	85	–	–	–	85
73	Nanabhai Ranchoddas and Company, Sarangkheda.	- ditto - -	ditto - -	19	31	54	85	–	–	–	85
74	Ibhramji Abdulalli and Company, Sarangkheda.	- ditto - -	ditto - -	15	22	20	42	–	–	–	42
		Total of District - - -		–	3,821	2,738	6,559	69	14	83	6,642
	NÁSIK.										
1	G. I. P. Railway Workshop, Igatpuri.	Repairing railway engines and carriages.	Horizontal stationary engine.	12 Nominal Horse Power.	419	1	420	–	–	–	420

Report on the Working of the Factories Act—*continued.*

Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays or (2) whether Week Days, or (3) whether Factory exempted under Section 5 B (2) (c) or (4) under Section 5 B (2) (d) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
By shifts -	Saturday - -	-	-	-	-	1	-	-	-	1	
—	—	-	-	-	-	-	-	-	-	-	
—	—	-	-	-	-	-	-	-	-	-	
Mid-day stoppages.	Wednesday -	-	-	-	-	2	-	-	-	2	
- ditto - -	- ditto - -	Information not procurable.				-	-	-	-	-	
- ditto - -	Tuesday - -	-	-	-	-	1	-	-	-	1	
By shifts -	Sunday - -	-	-	-	-	2	-	-	-	2	
Mid-day stoppages.	Saturday - -	-	-	-	-	-	-	-	-	-	
Shifts - -	Sunday - -	-	-	-	-	-	-	-	-	-	
ditto - -	ditto - -	-	-	-	-	-	-	-	2	2	
ditto - -	Wednesday -	-	-	-	-	-	-	-	2	2	
ditto - -	- ditto - -	-	-	-	-	-	-	-	2	2	
ditto - -	Sunday - -	-	-	-	-	-	-	-	2	2	
Mid day stoppages.	Friday - -	-	-	-	-	1	1	3	-	5	
Shifts - -	ditto - -	-	-	-	-	1	-	-	-	1	
Mid-day stoppages.	ditto - -	-	-	-	-	1	-	-	-	1	
- ditto - -	Tuesday - -	-	-	-	-	1	-	-	1	2	
- ditto - -	Sunday - -	-	-	1	1	1	1	-	1	3	
- ditto - -	Tuesday - -	-	-	-	-	1	2	-	1	4	
- ditto - -	ditto - -	-	2	-	2	1	2	-	1	4	
- ditto - -	Sunday - -	-	-	-	-	1	2	-	1	4	
- ditto - -	ditto - -	-	-	-	-	1	2	-	1	4	
—	—	-	-	-	-	99	33	7	29	168	

ABSTRACT (DISTRICT TOTALS).

Total Number of Factories	74
Cotton Mills - -	1
Jute Mills - -	Nil.
Woollen Mills - -	
Breweries - -	
Flour Mills - -	
Paper Mills - -	
Cotton - cleaning and ginning Factories -	56
Cotton Presses - -	17
Jute Presses - -	Nil.
Leather Works -	
Iron Works or Foundries.	
Sugar Works - -	
Printing Presses, &c.	
Total - - -	74
Number of Factories inspected once during year - -	18
- ditto, twice - -	22
- ditto, three times -	13
- ditto, more than three times - -	13

A. Cumine,
Acting Collector and District Magistrate, Khándesh.

By stoppages, viz., from 8 a.m. to 12 noon, and from 1 p.m. to 4.30 p.m. on Monday to Friday, and on Saturday from 8 a.m. to 12.30 noon.	The workshops are closed from 12.30 o'clock on Saturday and whole day on Sunday. They are also closed on Christian holidays such as Christmas and Easter holidays and also on some of the Hindu holidays.	-	-	-	-	3	1	-	-	4	

R. B. Stewart,
District Magistrate, Násik.

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total, Columns 8 and 11.
					Adults.			Children.			
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	POONA:			H. P.							
1	Gun Carriage Factory, Poona Branch, Kahun-road, Poona.	Wood-work of ordnance carriages, wagons, transport carts, ambulance, &c.	High pressure pillar engine.	12	172	–	172	–	–	–	172
2	Gunpowder Factory at Kirkee -	Making gunpowder.	Steam power -	109	186	–	186	–	–	–	186
3	Small Arms Ammunition, Factory, Kirkee.	Manufacture of war stores.	High pressure horizontal engines.	1 20 h.p.; 1 12 h.p.; 1 9 h.p.	1,271	–	1,271	197	–	197	1,468
4	Reay Paper Mill, Mundhva -	Paper making -	Steam engine -	H. P. nominal 150	112	53	165	13	7	20	185
5	Locomotive Workshops, Lanowli	Repairing railway stock.	Two horizontal engines.	H. P. 27·8	367	4	371	–	–	–	371
6	The Deccan Brewery, Dápuri, near Kirkee.	Brewing - -	Steam power -	H. P. nominal 18	256	–	256	–	–	–	256
			Total - -	—	2,364	57	2,421	210	7	217	2,638

Report on the Working of the Factories Act—*continued.*

Whether the Factory is worked mainly, (1) by Shifts, or (2) by Midday Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
Stoppage of half hour from 1.30 to 2 p.m., except on Saturday when factory closes at 2.30 p.m.	General holidays given, and factory closed on Sundays, except when urgent repairs usually are necessary.	–	–	6	6	4	–	–	–	4	ABSTRACT (DISTRICT TOTALS). Total Number of Factories:— Gunpowder - - - 1 Gun carriage - - - 1 Cotton mills - - - 1 Railway workshop - - 1 Paper mills - - - 1 Breweries - - - 1 6 Number of factories inspected more than three times - - - -
The factory works 8 hours a day except the incorporating mills which work from 6.30 a.m. to 4.30 p.m. The men are allowed half an hour for breakfast at 9 a.m.	The factory is entirely closed on Sundays, and on Saturdays from 12.30 p.m., throughout the year, and besides this on holidays authorised by Government.	–	–	–	–	4	–	–	–	4	
The factory is not worked by shifts, it opens for work at 8.30 a.m., and closes at 4.30 p.m., except on Saturdays when it is closed at 2.30 p.m., with half an hour's stoppage for adults and one hour's for children from 1 to 1.30 p.m., and from 4 to 4.30 p.m., daily for food and rest. The boys are dismissed at 4 p.m., but are not allowed to leave the factory till 4.30 p.m.	Sundays and the chief public holidays are always recognised as general holidays.	–	–	5	5	4	–	–	–	4	
Portion by stoppages; 1½ hours midday rest for females and 1 hour for males, and portion by shifts.	As a rule, Sunday observed as a holiday. If, however, the factory is closed for a native holiday on any week day, it is worked instead on Sunday preceding or following.	–	2	2	4	3	1	–	–	4	
From 8 o'clock to 12 o'clock, and 13 to 16–30 o'clock on week days and from 8 o'clock to 12–30 on Saturday.	General - -	–	–	–	–	4	1	–	–	5	
Worked by midday stoppages.	General holiday always on Sunday.	–	–	–	–	–	–	–	–	–	
—	—	–	2	13	15	19	2	–	–	21	

W. Porteous,
Collector and District Magistrate.

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total, Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	SHOLÁPUR:										
1	Sholápur Spinning and Weaving Company, Sholápur.	Spinning and weaving.	Steam power -	40	247	42	279	–	–	–	279
2	Martand Press at Bársi - -	Cotton press -	Hydraulic press	45	50	52	75	–	–	–	75
3	The New Prince of Wales Company.	- ditto - -	- - -	20	52	30	82	–	–	–	82
4	India Cotton Company - -	- ditto - -	- - -	63	51	25	76	–	–	–	76
5	New East India Company -	- ditto - -	- - -	80	85	40	125	–	–	–	125
6	Goculdas Kalyanji - - -	- ditto - -	- - -	50	45	20	65	–	–	–	65
7	Mohonlal Maganlal - - -	Ginning factory	Steam power -	32	30	50	80	–	–	–	80
8	Damodar Goculdas - - -	- ditto - -	- - -	22	40	30	70	–	–	–	70
			Total - -	–	600	252	852	–	–	–	852
	AHMEDNAGAR:			H. P.							
1	Ahmednagar Cotton Press -	Cotton pressing	Hydraulic and steam power.	19	44 to 45	10	54 to 55	–	–	–	54 to 55
2	The Akbar Cotton Press - -	- ditto - -	- ditto - -	35	50	16	66	–	–	–	66
3	Harvey and Sabapathy Cotton Press.	- ditto - -	- ditto - -	40	50	16	66	–	–	–	66
			Total - -	–	145	42	187	–	–	–	187
	BELGAUM:			H. P.							
–	The Falls Mills, Gokák, Belgaum District.	Cotton spinning	Water power -	750	520	347	867	189	150	339	1,206
	BIJÁPUR.			H. P.							
1	The New Prince of Wales Company, Limited, at Bijápur.	Cotton pressing	Steam power -	12	20	30	50	5	–	5	55
2	Messrs. Harvey and Sabapathy Press and Company, Limited, Bijápur.	- ditto - -	- ditto - -	42	11	6	17	5	–	5	22
3	West's Patent Press Company's Cotton Press at Bágalkot -	Particulars regarding these two factories have not yet been received from the Assistant Collector, who is appointed by Government an inspector of the factories in Bágalkot. His report will, on receipt, be separately forwarded.									
4	Binny's Cotton Press at Bágalkot - - - - - -										
5	West's Patent Press Company, Limited, Bágalkot.	Cotton pressing	Hydraulic pressure, obtained from steam engine.	15	25	50	75	–	–	–	75
6	Binny's Cotton Press, Bágalkot	- ditto - -	Engine and boiler.	4	20	70	90	–	–	–	90
			Total - -	–	76	156	232	10	–	10	242

Report on the Working of the Factories Act—*continued*.

Whether the Factory is worked mainly, (1) by Shifts, or (2) by Midday Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21	22.	23.	24.
By midday stoppages.	If native festival falls on a week day, the mill is closed on that day; if not, on Sundays.	–	1	1	2	1	1	–	–	2	ABSTRACT (DISTRICT TOTALS).
By shifts -	A general holiday on varying week days is given.	–	–	–	–	–	–	–	1	1	Total Number of Factories :—
- ditto - -	- ditto - -	–	–	–	–	–	–	–	1	1	Cotton mills - - - 1
- ditto - -	- ditto - -	–	–	–	–	–	–	–	1	1	Cotton presses - - 5
- ditto - -	- ditto - -	–	–	–	–	–	–	–	1	1	Ginning factories - - 2
- ditto - -	- ditto - -	–	–	–	–	1	–	–	1	2	8
- ditto - -	- ditto - -	–	–	–	–	1	–	–	1	2	Number of factories inspected once during the year - - - - 4
- ditto - -	- ditto - -	–	–	–	–	1	–	–	1	2	Twice - ditto - - 4
- -	- - -	–	1	1	2	4	1	–	7	12	

C. B. Winchester,
Acting Collector.

The labourers other than those who come in contact with machinery do the work by contract and make their own arrangements for leisure for food and rest. With respect to the others midday rest of one hour is allowed.	Sunday is general holiday, except when there is urgent works, in which case a holiday is given in the week following.	1	1	–	2	2	–	–	–	2	
- ditto - -	- ditto - -	–	–	1	1						
- ditto - -	- ditto - -	–	1	–	1						
- - -	- - -	1	2	1	4	2	–	–	–	2	

E. J. Ebden,
Collector of Ahmednagar.

Midday stoppages.	Every Sunday is given.	–	–	19	19	4	1	4	–	9	

F. L. Charles.
Collector, Belgaum District.

Neither by shifts nor by stoppages; intervals for rest given by turn.	The factory is not worked on Sunday, but if there be work on that day it is closed on some other day in the week.	–	–	–	–	3	–	–	–	3	ABSTRACT (DISTRICT TOTALS).
- ditto - -	- ditto - -	–	–	–	–	3	–	–	–	3	Cotton Presses - - 6
											Total - 6
By both shifts and stoppages. In the latter case, one and a-half hour's stoppage in eleven hours.	Factory is closed on Sundays. Not exempted from work on Sundays.	–	–	–	–	2	1	–	–	3	
Stoppages daily from 12 to 1.30 p.m.	Holiday is given on every Sunday throughout the year.	None	None	None	None	2	1	–	–	3	
- - -	- - -	–	–	–	–	10	2	–	–	12	

J. Monteath,
Collector.

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total, Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	DHÁRWÁR.										
1	Southern Maratha Railway Workshops, Hubli.	Erection and repairs of locomotive engines, construction and repairs of carriages, and wagons, and manufacture of tools, plant and furniture for the Company's purposes.	Stationary and portable steam engines.	Aggregate nominal horse-power, 150.	1,086	Nil	1,086	Nil	Nil	Nil	1,086
2	The Southern Maratha Spinning and Weaving Company, Limited, Hubli.	Cotton manufacture.	Steam - -	75 nominal horse-power.	456	234	690	31	7	38	728
			Total - - -	–	1,542	234	1,776	31	7	38	1,814
	RATNÁGIRI.			H.P.							
1	School of Industry, Ratnágiri -	Cabinet making -	Steam - -	25	130	–	130	57	–	57	187
	HYDERABAD, SIND.			H.P.							
1	Gurdasmal Gin Factory, Hyderabad, Fuleli Quarter.	Cleaning cotton -	Steam -	10	17	40	57	12	7	19	76
2	Vishindas - ditto - -	- ditto - -	ditto - -	24	13	15	28	15	14	29	57
3	Thakurdas - ditto Kutcha West.	- ditto - -	ditto - -	12 8 (2 Engines.)	30	30	60	18	9	27	87
4	Hotchand Gin and Flour Factory, Hyderabad, Kutcha West.	Cleaning cotton, and grinding corn.	ditto - -	(2 Engines.)	7	25	32	12	9	21	53
5	Pokandass Chimandas & Co., Gin Factory, Tando Kaisar, Táluka, Hyderabad.	Cleaning cotton -	ditto - -	12	23	25	48	8	6	14	62
6	Kalumal Gin Factory. Allahyar, Mani, Táluka, Tando, Allahyar.	- ditto - -	ditto - -	20	52	15	67	10	5	15	82
7	Santmal Gin Factory, Mirpurkhas.	- ditto - -	ditto - -	12	18	26	44	15	13	28	72
8	Wasandmal Gin Factory, Matiari, Táluka, Hála.	- ditto - -	ditto - -	10	30	40	70	15	15	30	100
9	Khemchand Gin Factory, Ghotana, Táluka, Hála.	- ditto - -	ditto - -	12	25	20	45	15	–	15	60
10	Ditto - ditto - -	- ditto - -	ditto - -	12	20	20	40	15	–	15	55
			Total - -	–	235	256	491	135	78	213	704

Report on the Working of the Factories Act—*continued*.

Whether the Factory is worked mainly, (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
Mid-day stoppages, *viz.*, from 11 a.m. to 12 noon.	General holiday on Sundays.	–	4	2	6	3	1	–	–	4	
Mid-day stoppages except in the case of children who are employed on shift system.	The mill is closed every Sunday.	1	1	1	3	3	2	–	–	5	
—	—	1	5	3	9	6	3	–	–	9	

J. Fairlie Muir,
District Magistrate, Dhárwár.

Mid-day stoppages.	(1) yes, (2) to (5) no.	None	None	None	None	4	1	–	–	5	

W. W. Drew,
Collector.

By mid-day stoppages.	Given holiday on Sunday.	–	–	–	–	1	–	–	–	1	
- ditto -	- ditto - -	–	–	–	–	1	–	–	–	1	
- ditto -	Varying 4 days in a month.	–	–	–	–	1	–	–	–	1	
- ditto - -	- ditto - -	–	–	–	–	1	–	–	–	1	
- ditto - -	- ditto - -	–	–	–	–	–	–	–	–	–	
- ditto - -	Sunday - -	–	–	–	–	1	–	–	–	1	
- ditto - -	Friday - -	–	–	–	–	–	–	–	–	–	
- ditto - -	Sunday - -	–	–	–	–	1	–	–	–	1	
- ditto - -	- ditto - -	–	–	–	–	1	–	–	–	1	
- ditto - -	- ditto - -	–	–	–	–	1	–	–	–	1	
—	—	–	–	–	–	8	–	–	–	8	

ABSTRACT (DISTRICT TOTALS).

Total Number of Factories.	10
Flour Mills - - -	1
Cotton-cleaning Factories.	10
Total - - -	10
Number of Factories inspected once during the year - - -	8

A. F. Woodburn,
District Magistrate.

FORM I.—STATEMENT to accompany Annual District

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	KARÁCHI, SIND.			H. P. N.							
1	N. W. Railway - - -	Railway workshops for repairs of Locomotive Engines, Carriages, Wagons, &c.	4 steam engines	Averaging 83.	1,444	Nil	1,444	Nil	Nil	Nil	1,444
2	MacLeod Road Iron Works and Metal Mart at MacLeod Road.	Engineering workshops.	Horizontal high pressure Engine with Locomotive boiler.	H. P. 23	250	Nil	250	Nil	Nil	Nil	250
3	Karáchi Iron Works, MacLeod Road.	Iron Manufacturing.	Steam - -	8	200	Nil	200	Nil	Nil	Nil	200
			Total - - -	–	1,894	–	1,894	–	–	–	1,844
	SHIKÁRPUR SIND.										
1	Railway Workshops, Adamshah, Sukkur.	General repairs of Railway plant.	Fine fixed and semi-portable engines.		1,629	Nil	1,629	None under 15 years of age are allowed on the Railway premises.	Nil	–	1,629

Note.—Columns 2 to 14 of this statement will be compiled from half-yearly Return I submitted by occupiers prescribed in Home Department Notification No. 428, dated 25th March 1892. Columns 15 to 23 will be compiled from the Registers kept in the Offices of Magistrates and Special Inspectors.

The mean of the figures shown in the two half-yearly statements to be entered in these columns.

In the case of factories worked "otherwise," full details to be given, *e.g.* (as to column 13), whether the factory is exempted under Section 5 A (2), or the reason for which shifts or stoppages were not enforced; and (as to column 14) the reasons for which the provisions of the law were not complied with, and the steps taken to enforce compliance.

No. 4,605, dated Bombay Castle, 23 December 1893.

From *W. L. Harvey*, Esq., I.C.S., Under Secretary to the Government of Bombay, General Department, to the Secretary to the Government of India, Home Department.

WITH reference to Mr. Under Secretary Luson's letter No. 1,401, dated 17th November 1893, I am directed to forward, herewith, for the information of the Government of India, a copy of the Resolution No. 4,604, of to-day's date, passed by this Government on the Report on the Working of the Indian Factories Act in the Bombay Presidency for the year 1892.

Report on the Working of the Factories Act—*continued.*

Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week Days, or (3) whether Factory exempted under Section 5 B (2) (*c*) or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
Stoppages from 11 to 12.	General holiday is given on Sunday, and half-holiday on Saturday.	*1	1	7	9	4	–	–	–	4	* Since the submission of the report, No. 1,975, dated 26th April 1893, it has been ascertained that one case was fatal, and hence it is now shown in this column.
Stoppages from 12 to 12·30 at noon.	- ditto - -	1	1	–	1	4	–	–	–	4	ABSTRACT (DISTRICT TOTALS). Iron Works or Foundries - - - - 3
Stoppages from 12 to 1 p.m.	- ditto - -	–	–	–	–	4	–	–	–	4	Total - - - 3
—	—	1	2	7	10	12	–	–	–	12	Number of Factories inspected more than three times - - - 3

R. I. Crawford,
Collector of Karáchi.

Morning shift, 4½ hours; Afternoon shift, 4 hours; Saturdays shift, 5½ hours, only 1 shift.	General holidays on Sundays and other Native and Christian holidays.	–	–	20	21	–	3	* 4	–	7	* In addition to the usual quarterly inspecting, Surgeon Captain S. E. Prace, I.M.S., Civil Surgeon of Sukkur, occasionally inspected the workshops, but of this no record is kept.

Accidents to be shown as "Serious" where the injury caused results in or is equivalent to the loss of an eye or limb, or is so severe as to incapacitate the labourer from work for 21 days or more.
The number of factories of each class to be separately shown.

R. Giles,
Collector of Shikárpur.

INDIAN FACTORIES ACT: Provincial Report on the working of the —— for the year 1892 (No. 4,604), General Department, Bombay Castle, 23 December 1893.

LETTER from the Collector of Land Revenue, Customs, and Opium, Bombay, No. F.I.—75, dated 27 June 1893—Submitting, in accordance with Government Resolution No. 4,529, dated 8 December 1892, the Provincial Report on the working of the Indian Factories Act for 1892.

LETTER from the Government of India, Home Department, No. 1401, dated 17 November 1893.

RESOLUTION.—The Provincial Report on the working of the Indian Factories Act for the year 1892, submitted by the Collector of Land Revenue, Customs, and Opium, Bombay, in accordance with the orders noted in the margin, is the first report of its kind. The delay in the submission of the report is mainly due to this cause; but Government trust that the experience now gained will enable the Collector to submit the next report by the prescribed date.

Government Resolution No. 2,554, dated 25th July 1892.
Government Resolution No. 4,529, dated 8th December 1892.

2. During the year under report there were 253 factories at work in the Bombay Presidency, of which 119 are situated in the Town and Island of Bombay. Of the total number of factories (253) 14 cotton gin factories and

cotton presses in Khándesh and eight cotton presses in Bombay are reported to have employed less than 50 hands, but it is stated that the figures returned in the cases of these factories and presses represent only the permanent staff, much of the work being done by temporary hands employed by contractors, whose number varies from day to day. One hundred and fifty-seven factories worked all the year round, while 96, comprising the cotton gin factories and cotton presses, were seasonal, beginning work in November and continuing to run till March or June, according to the state of the market and the yield of the cotton harvest. Nine factories remained entirely uninspected, but it is explained that these were seasonable factories which the Collector could not arrange to visit during the working months.

3. The office of Inspector of Factories, Bombay Presidency, was held for short periods, first by Mr. H. Monie, who during his tenure of office enquired into the effect of the amended Indian Factories Act on the employment of women in the cotton mills of Ahmedabad, and after Mr. Monie by Mr. N. A. Moos, who reverted to his permanent appointment in the Elphinstone College on 31st October 1892; and it has since then been vacant. Mr. Campbell's scheme for the amalgamation of the Departments of Boiler and Factory Inspection and the abolition of the separate appointment of Inspector of Factories, Bombay Presidency, has been submitted to the Government of India. The question which Mr. Campbell has separately submitted as to the necessity of making temporary arrangements for the discharge of the duties of this office pending the decision of the Government of India on the scheme, is under the consideration of Government. Appointments of Medical Joint Inspectors of Factories have not yet been made, as the rules required to be laid down for their guidance are still under consideration.

4. It is satisfactory to note that the provisions of the Act regarding the weekly holiday and the midday rest are duly observed, and that no particular difficulty has been felt in enforcing them. Only one factory in the Presidency (viz., the Bombay Gas Works) has been exempted under Clause (*c*) of Section 5 B (2) from the prohibition against Sunday work. Only two prosecutions were instituted during the year.

Mr. Jackson has, in paragraph 32 of his report, discussed the advisability of granting separate certificates to children in addition to the record in the mill registers. This point is under the separate consideration of Government.

5. The provisions of the rules under the Act on the subject of ventilation have been the subject of a correspondence between the Collector of Bombay and the Mill Owners' Association. It is not quite clear why Rule 5 should, as remarked by the Collector of Thána, have been found unworkable, as it is at the discretion of the Inspector to waive the provision as to the measurement of the ventilating openings, when he is satisfied that the ventilation is good, and the enforcement of the exact measurement of ten feet for each person would be an unnecessary hardship. Mr. Campbell thinks that, except in a few of the older factories, no very considerable changes would be required to meet the wishes of Government. The Governor in Council will, however, await the result of the correspondence with the Mill Owners' Association.

6. The health of the factory hands is reported to be not inferior to that of other persons of the same rank in life. The facts stated in paragraphs 11—17 of the report seem generally to support the conclusion that the work which the mill operatives in this Presidency are required to perform is not such as to affect their health as a class.

7. It is observed that the reports as regards indebtedness of mill hands are very vague, but that the only cause of debt specially connected with factory work is the Bombay system of keeping wages two months in arrears, which forces some hands to run into debt on first engagement or return from leave. Mr. Campbell considers that a more prompt payment of wages is both practicable and necessary. The Indian Factory Commission of 1890 was of opinion that the monthly wages of the operatives should be paid on the 15th of the month following that for which they were due; but this was not considered to be a proper subject for legislation, and it was thought that the observance of a general rule by mill owners to the above effect would suffice.

8. In paragraph 24 of the report Mr. Campbell brings to notice that the meaning of the section which requires that women shall have one and a half hour's

hours' rest is sometimes misunderstood ; that in Broach, for instance, the women are reported to get only half-an-hour's rest in the middle of the day. Mr. Campbell remarks that it might perhaps be more convenient to the female operatives themselves to curtail the midday rest and let them return home earlier in the evening. A similar suggestion was made in Mr. Campbell's letter No. F.I.—24, dated 1st November 1892, and has already been brought to the notice of the Government of India.

9. The Chief Inspector of Factories, Bombay, has made certain suggestions to the Mill Owners' Association as to the best way of preventing accidents in replacing the belts on moving pulleys, and Government are glad to learn that some of these suggestions have been adopted by that body.

10. A copy of this Resolution should be forwarded to the Government of India with reference to their letter No. 1401, dated 17th ultimo.

W. L. Harvey.
Under Secretary to Government.

To—

The Commissioner in Sind,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Collector of Land Revenue, Customs, and Opium, Bombay,
The Chief Inspector of Factories, Bombay,
The Surgeon General with the Government of Bombay,
The Accountant General,
The Government of India (by letter),
The Editors' Tables.

GENERAL DEPARTMENT.—Miscellaneous (No. 388 T—G).—Darjeeling, 5 July 1893.

From *H. H. Risley*, Esq., C.I.E., Secretary to the Government of Bengal, to the Secretary to the Government of India, Home Department.

Sir,

IN compliance with the request contained in your letter No. $\frac{11 \text{ Judicial}}{863}$, dated 30th June 1892, I am directed to submit the provincial report on the working of the Indian Factories Act, XV. of 1881, as amended by Act XI. of 1891, in Bengal during the year 1892. The prescribed returns I. and II. are appended. The instructions given by the Government of India for the preparation of the inspection reports seemed to Sir Charles Elliott to be sufficient, and no supplementary orders were therefore issued by this Government.

Inspections.

2. During the year, 150 factories came under the operation of the Act, the majority being situated in the Presidency, Burdwan, and Dacca divisions. Of these, 37 are jute mills, 34 jute presses, 13 iron works, eight cotton mills, nine dockyards, five railway workshops, four sugar mills, four printing presses, three paper mills, three oil mills, three silk filatures, three arms and ammunition factories, two ice factories, two flour mills, two coach-building establishments, one woollen mill, one brewery, one pottery, one rice mill, one bone mill, one weaving mill, one stone works, one instrument factory, one mint, one clothing agency, one telegraph works, one municipal workshop, one shellac factory, one opium factory, one gas works, and three other minor concerns. Twenty-one of the above belong to Government. The ice factories, the jute presses, Messrs. Renwick and Company's workshop at Kushtia, Messrs. Mylne and Company's factory at Behia, all the sugar refineries, the Blast Furnace Department of the Bengal Iron and Steel Company, the shellac factory at Cossipore, the Kajla silk filature at Rampur-Boalia, and Messrs. Burn and Company's pottery works at Raniganj, were exempted under section 5B (2c) from the provisions of the law which prohibit Sunday labour.

3. In 72 factories work was carried on by shifts or sets, and in 72 by midday stoppages, while the rest worked otherwise. In the jute presses, which work for only five or six months in the year, the main employment of the operatives, who are paid by contract, is sorting out and cleaning the raw material and cutting off the ends; the pressing of bales is done by only a few select men. The usual hours of labour in the jute mills are from 6 a.m. to 6 p.m., but in the hot weather, when the days are longer, the working time is extended by an hour and a-half. During the course of the day the operatives are allowed intervals amounting to three hours for food and rest, during which time they leave the mill entirely. The English system of giving one hour for breakfast and dinner, with other minor breaks, is not suited to this country, as the Indian operative has to cook his food himself, and requires a period of rest after eating. This is arranged for in the mills by introducing three shifts, one at 9 a.m., another at 12 a.m., and the third at 3 p.m. Children work in two shifts. The first set work from 6 a.m. to 9 a.m., and again from 12 a.m. to 3 p.m.; and the second from 9 a.m. to 12 a.m., and again from 3 p.m. to 7 p.m. In some mills these hours differ slightly, while in a few others the boys remain nine hours on the premises, but in these the intervals allowed during the day amount to fully two hours, so that the actual employment does not exceed seven hours.

4. The total daily number of operatives employed in the several factories was 120,007, 94,985 being men, 15,774 women, 8,381 boys, and 867 girls. The 24 jute mills in the Presidency and Burdwan divisions alone employed no less than 57,596 men, women, and children.

5. With the exception of two presses in the 24-Parganas, one sugar refinery in Jessore, one jute press in Howrah, one silk filature in Midnapore, three factories in Burdwan, one rice mill in Chittagong, and 17 jute presses in Dacca, all the factories were inspected twice during the year by the authorised officials, in accordance with Rule 16 of the rules framed under the Act. In the case of the Burdwan and Midnapore factories the second inspection was made after the close of the year. A jute press in Howrah and a sugar refinery in Jessore were inspected only once, as they were both closed for a part of the year, and the same reason seems to apply to the two presses in the 24-Parganas, which were not inspected a second time. It is observed that the magistrate of the 24 Parganas made no inspections at all. His attention will be drawn to this, and it will be pointed out that under the Act the district magistrate is an *ex-officio* inspector, and although his official duties are heavy, it is essential that he should make enough inspections to keep himself conversant with the practical working of the Act. The district magistrates of Dacca and Chittagong give no explanation of the omission to make a second inspection of the factories mentioned above. Except perhaps in the case of factories only open for a portion of the year, it seems to the Lieutenant Governor that the rules requiring at least two inspections should be rigidly enforced. It is frequently the case that small factories and workshops need even closer supervision than large ones. Those having the least amount of machinery naturally make the greatest possible use of what they have, and this may entail long hours of labour and occasionally night work, conditions under which accidents are most likely to occur.

6. Although the Act has not yet been thoroughly understood, and there are still some shortcomings in its administration, the managers of mills are beginning to regard it as settled law, and to recognise their obligation to observe it. Suggestions for improvement in the guarding of machinery and in sanitary arrangements have been readily carried out, warnings have been received and acted on, and in only five cases has it been necessary to have recourse to the courts. The special inspector mentions that the larger and more important a factory is, the more thorough and systematic is the compliance with the requirements of the law. This he attributes to the fact that the largest mills employ as their managers and chief hands English and Scotch operatives who have been accustomed from boyhood to the working of the Factory Act; while in smaller establishments, where domiciled Europeans or Eurasians are employed, "the Act is regarded as a nuisance, and as applying to all other factories but their own."

7. Generally

7. Generally speaking, the condition of the factories and their management was satisfactory, there was no overcrowding, and the buildings were kept clean. All the large mills are substantial lofty buildings, well lighted and ventilated. They are periodically lime-washed inside and colour-washed outside, and disinfectants are also liberally used. The jute mills are one-storied buildings, the rooms are from 15 to 19 feet in height, the doors and windows are kept constantly open, and the ventilation is described as excellent. The special inspector mentions one exception which "calls to mind the humid atmosphere and limited space occasionally allotted to the English operative." This is a mill built on the banks of the Hooghly about 70 years ago, from the designs of a Lancashire mill, the height of each room barely exceeding 10 feet. Artificial ventilation is only occasionally adopted; and in the case of cotton mills no reference is made to the pollution of the breathing space due to the necessity of maintaining a high degree of humidity in order to keep the thread from breaking. In some cotton mills of the Central Provinces the officiating Lieutenant Governor found that the doors were shut to exclude the dry external air, and artificial moisture produced by watering the floor (humidifiers not having yet been always introduced), so that the operatives worked in a polluted and oppressed atmosphere. Possibly the natural dampness of the Bengal climate renders it unnecessary to resort to these devices; but the point will be further inquired into. The cooly lines, where provided, are generally well laid out in squares with plenty of space between, but there is room for improvement in some cases. In one or two instances the supply of fresh air was deficient, the coolies themselves being, it is said, strongly opposed to ventilation. In connection with the amendment of the Bengal Municipal Act, the Lieutenant Governor's attention was drawn to the danger to the public health arising from the crowded state of the huts used as lodging-houses by day labourers and mill operatives in the suburban area lying round about Calcutta and Howrah. A section has therefore been inserted in the amending Bill now before the Council empowering the municipal commissioners to prevent overcrowding in such lodging-houses, and to enforce provision for a proper water supply, for latrine accommodation, and for the disposal of refuse. This section as now drafted would only apply to cooly lines if a charge for accommodation were made, and it would therefore be within the power of the mill managers to exclude the jurisdiction of the municipal commissioners by housing their operatives free of charge. The point will be further considered by the Select Committee on the Bill.

Sanitary condition and sanitary arrangements in factories.

8. The water supply is generally derived from rivers, wells, and tanks, and is reported to be on the whole good. Where municipal hydrants exist use is made of them. In some of the factories the water is filtered, and the managers of the remainder, which do not get their supply from the municipal hydrants, have been recommended to introduce arrangements for filtering. The special inspector of factories has suggested the advisability of arranging for the supply of municipal water to the factories at Chitpur and Cossipore.

9. The latrines on the whole were fairly good and fairly well kept, but in many places it was found that the coolies preferred to use the fields. Where improvement was necessary, especially in the conservancy arrangements, attention was drawn to the subject. In this matter, however, the special inspector points out that the factory managers are not always to blame. Many large mills, it is stated, pay from 500 rupees to 1,200 rupees a year to the commissioners of the municipalities in which they are situated, on account of latrine tax, and do not succeed in getting their premises efficiently cleaned. Similar instances of neglect are brought to notice by the magistrates of Hooghly and the 24-Parganas, and in the former district action is said to have been taken to apply a remedy. The Commissioners of the Presidency and Burdwan divisions will be requested to warn the municipalities concerned, and instructions will be issued to local officers to see that in places where the latrine tax is in force the establishments employed by the municipalities pay special attention to the conservancy of factories.

10. The general health of the operatives was good, and no outbreaks of disease occurred during the year. On this subject Dr. Barker, civil surgeon of Serampore, writes:—

General health of the operatives.

"The general health of the labourers is fairly good, and they appear happy and contented. There are a few weakly coolies amongst the

weavers, who are mostly local men or Bengalis. The majority of the operatives are North-West people; and the proportion of women and children among them is small. These coolies find their way down to Bengal without the assistance of the mills, and apparently prefer factory to other work. The health of the women and children is as good as the health of the lower classes engaged in other employments in the towns, though perhaps not so good as those residing in the rural tracts. I do not think there is anything in the nature of the jute manufacture injurious to health; at any rate I have closely observed the people engaged in this industry for seven years, and have discovered no special disease among them. Of course I do not class accidents with diseases. The North-West coolies are, however, very dirty in their habits, and the houses they live in are as a rule very close to each other, and the sanitary arrangements of these cooly lines or bustees are bad, and the municipalities do not devote proper attention to these crowded huts. The men also have a bad habit of crowding together in small houses, which is not conducive to health. I have seen as many as five in a low apartment six feet square. These people are, however, taller and physically stronger than the Bengalis; but owing to their not being inured to this climate, and their insanitary surroundings, they suffer from malarial fevers and outbreaks of cholera, diseases within the sphere of preventive measures. The manager of the Champdany jute mills has erected very good long ranges of houses for many of his coolies with airy compartments, and these labourers enjoy better health than those who are allowed to shift for themselves."

11. In the Burdwan district the factory hands are said to have suffered less from cholera and small-pox than their neighbours. Dr. Leahy, the civil surgeon of the 24-Parganas, while reporting favourably on the health of the operatives during the year, has suggested that the question of vaccinating all employés in factories should be taken up, and this suggestion will be considered in the Sanitation Department. The special inspector has paid particular attention to the health of the children employed in factories, and believes them to be thoroughly healthy, and that the work they perform is in no way detrimental to them. The fact that 5 or 10 per cent. of them are weak, feeble in growth, and stunted for their age, cannot, in his opinion, be attributed to the work they perform in the mills, as about the same proportion of undersized and weakly children may be observed among the outside population. The arrangements made for the medical care and treatment of the operatives were satisfactory. Some of the factories have a native doctor on the premises daily, and keep a good supply of medicines. When there are any serious cases of illness or accident, they are sent to the charitable hospitals for treatment.

Wages and general condition.

12. The wages paid by the factories are generally liberal, being higher than can be obtained by any other handicraft not requiring specially skilled labour. In the 24-Parganas there is said to be much competition among the lower classes to obtain work. Even in silk filatures, where the wages appear to be lowest, the operatives are reported to be sufficiently paid as compared with labourers and petty cultivators. The wages in private factories vary from Rs. 2. 8. to 40 rupees a month, according to the class of work performed, and in the Government factories from 6 rupees to 60 rupees. Men and women generally earn from 6 rupees to 8 rupees a month, and children from Rs. 2. 8. to 5 rupees. Skilled workmen ordinarily earn from 20 rupees to 40 rupees each a month, and thus, as the magistrate of Burdwan remarks, command better wages than the students trained at our higher English schools. In a great many of the factories the labourers are paid by contract, and the earnings vary from Rs. 2. 8. to 25 rupees a month. In some of the jute and cotton mills male operatives earn from 16 rupees to 20 rupees a month. A fair indication of the scale of wages paid in the factories near Calcutta is given in the table of rates supplied by the magistrate of Hooghly, a copy of which is annexed. The special inspector sums up the result of his observations on this branch of the subject by remarking that a family of four persons can earn from 30 rupees to 40 rupees a month in the jute mills, while a boy or girl of 10 or 11 years of age will draw from Rs. 3. 8. to 4 rupees a month. Nor does this entail specially hard and continuous work. "A number of men, women, and children, can at most times of the day be seen in the grounds of the large mills either asleep under trees or shady parts of the building,

building, taking their meals, bathing or smoking, a special shed having been built in many mills for this purpose. The question might suggest itself to some few as to why so many are able to leave their work at all times of the day, when in the home mills everyone is kept under lock and key. The answer is a simple but a very striking one. There are 100 per cent. more hands employed in every jute mill in Bengal than is required to work a similar sized mill in Dundee."

On the whole it may be said that the general condition of the operatives, many of whom, especially in the neighbourhood of Calcutta, come from the North-Western Provinces, is very satisfactory, and that factory work is on the whole popular with the labouring classes. The employés in all the large mills and workshops are appreciably better off than members of the same class engaged in other employment, and than petty cultivators in rural tracts. They are not only well-treated and receive good wages, but they have continuous employment, are paid regularly, and receive medicines free of charge when sick.

Employment of operatives generally.

13. The work of the operatives is not arduous, and as the general rule in all the large factories is to engage more hands than are required, in order to provide against sickness and irregular attendance, there are always sufficient coolies present to take the place of those who desire to leave the premises. The working hours in the private factories are from sunrise to sunset, varying according to season. In some Government factories work goes on from 7 a.m. to 3 p m., and in others from 8 a.m. to 4 p.m., with intervals for rest and food, but in no case does the working day exceed nine hours. In those factories in which the shift system is not in vogue, there are stoppages of work during the day, aggregating from two to three hours. As a rule, there are three shifts in each of the large mills, one at 9 a.m., one at 12 a.m., and another at 3 p.m. The children in the jute mills work in two shifts. The first batch work from 6 to 9 a.m., and from 12 till 3 p.m.; and the second batch from 9 to 12 a.m., and from 3 to 7 p.m.

Employment of women and children.

14. In the jute mills women are generally engaged in the sewing and weaving rooms, but a few are employed in feeding the jute-softener machine and carding machine, while in the cotton mills their work generally consists of winding the yarn on frames turned by hand-power. They are allowed to take their babies and little children with them when no machinery is in use. If this were not allowed, it would be a great hardship to the mothers, and would debar them from taking work in the mills, as the children could not be left alone at home. Children of the standard age are employed only on light work. In the cotton mills they are chiefly engaged in the spinning department, and remain in the factories from eight to nine hours, the same as the adults; but they rest from 15 to 20 minutes each hour, while the bobbins are filling, so that they actually work only from six to seven hours. Dr. Barker, the Joint Inspector of Factories for the Serampore sub-division of Hooghly, raises the question whether, during these intervals of rest, the children can be deemed not to be actually employed within the meaning of section 7 (3). It seems to the Lieutenant-Governor that if such intervals are shown in the notice required by section 10 (1) they would thereby be legalised for the purposes of section 10 (2). The point is one upon which an authoritative ruling is called for, as at present the law appears to be technically infringed in the mills in question; but before issuing any orders on the subject, his Honour will await an expression of the views of the Government of India, as the same question may have arisen in other provinces. Another minor breach of the law in connection with the employment of children is reported now to have nearly disappeared. Until recently most mills have been in the habit of employing a number of women to sew bags by piece-work. A room was set apart for this purpose; the women brought their children with them, and as soon as they were old enough to hold a needle they were set to sew, in order to increase their mothers earnings, thus infringing section 6 of the Act. It is now stated that bag sewing is more and more done by machinery, while the managers of mills discourage the presence of young children, in order that they may not be called to account for breaches of the law. The special inspector mentions that a far larger proportion of boys is engaged to attend to the work allotted to them than is required for the purpose in a Lancashire mill; so that each boy actually does less work than would be exacted in England. In many mills a difficulty has been found in knowing

what to do with the children out of working hours. They are forbidden by the Act to work more than seven hours, while, if they had nothing to do, their presence on the mill premises is a hindrance to work. On the other hand, they can hardly be allowed to make their way home alone; and the parents when going to work usually lock up their houses, so that the children would have nowhere to go to. In order therefore to find occupation for them, some mill-owners have opened schools, which the children attend twice a day for two hours at a time This period, added to the hour allowed for recreation, enables them to remain at the mill throughout the day. The plan is one which deserves to be generally adopted.

15. Generally speaking, the law on the subject of the employment of women and children has been duly observed. In only one or two instances has it been found necessary to reject children on account of their being under age or in a delicate state of health. In some cases inconvenience is caused by the necessity of children being certified previous to employment When the number varies from time to time, the services of certifying surgeons are constantly required, and if they are not readily available, the children are debarred from employment. In a few instances children were employed without inspection, except by the doctor employed on the premises; but it was brought to the notice of the managers that this was contrary to the law, and that children should not be employed until duly certified by the certifying surgeon. In consequence of this, some factory owners have dispensed with the services of children altogether. Notices showing that the working and resting hours of the operatives, and the working seasons, were hung up in each factory, and the prescribed registers were regularly kept. All factories other than those exempted under section 5B (2*c*) were closed on Sundays and other holidays, but in a few instances the provisions of the law were infringed.

Work of certifying surgeons.

16. The special inspector bears testimony to the good work done by medical officers as inspectors and as certifying surgeons, and notices that their suggestions on subjects connected with sanitation have as a rule been efficiently carried out. As regards their special duties under section 5 of the Act, the information given in the reports is not very full, but on the whole there seems to have been no great demand for their services. In Hooghly the certifying surgeon rejected one or two children as being under age or in delicate health, and stopped several children from working, pending production of a certificate. In this district no one of the employé class applied for a certificate under section 5, nor have any such cases been reported from other districts. In Rajshahi five boys were rejected as being under the legal age; and in the silk filature in Midnapore and the Government workshop at Dehri certificates of the ages of the children employed were given. In other districts no action seems to have been taken under section 5 of the Act.

Fencing machinery.

17. The machinery and mill gearing have been generally found sufficient. Nearly all the machinery in the new mills has been made in Lancashire, and the requisite shields for the protection of the dangerous parts have been sent out with the machinery. There have been some deficiencies in the fencing of the fly-wheels and engines, but prompt attention has given to the removal of the defects when pointed out.

Accidents.

18. The total number of accidents reported was 338, of which 171 were serious. The majority were due to carelessness on the part of the injured persons. This is found to take two forms—negligence while working with running gear, in consequence of the fingers of the operative are drawn in and injured more or less seriously; and attempts to clean machinery while in action, instead of having it stopped for the purpose. For the former class of negligence no certain remedy can be devised. There are limits to the possibility of fencing, and something must be left to the common sense and care of the operative. In the latter case stricter supervision may be expected to reduce the proportion of accidents. The attention of the managers has been drawn to the matter, and it has been suggested that they should insist more on the responsibility of the sardars and overlookers in this respect.

19. The following were the most serious accidents :—

In the Jamalpur workshop a ladleman was injured by melting iron being spilt over his legs whilst assisting in carrying a ladle full of molten iron. The accident

accident was caused by want of caution on the part of the injured man. A blacksmith, while engaged at the steam hammer in the locomotive workshop, severely injured his lower jaw by careless handling of the tools.

A workman at Saidpur got a cut 2 inches long $\frac{1}{8}$th inch wide on his ankle by a buffer beam turning over accidentally on to his left leg while he was cleaning some paint work on it.

At Samastipur a man injured his eye by improperly handling a pair of tongs while working at the steam hammer.

On the 9th September last a cooly employed at the Bengal Iron and Steel Works was sitting inside a boiler cleaning it, when poisonous gas, generated in an adjacent furnace, passed over the boiler, and the cooly died of suffocation. The Company's assistant surgeon was in immediate attendance, and every endeavour was made to save the man's life. The case was inquired into by the police and by the sub-deputy magistrate of Raniganj. The death was purely accidental, and no blame attached to any one.

On the 6th of December last, at the same factory, a khalasi named Fakir Muhammad was sitting under a boiler cleaning the flue, when one Palakdhari, a servant of a contractor, opened a hole through which water is let out of the boiler. The boiling water rushed out and severely scalded both the men. Fakir died at the Raniganj Hospital on the 17th December, and Palakdhari died at Lodna on the 19th idem. The latter refused to go to the hospital, and was treated by the Company's doctor. The case was fully inquired into by the police, and Fakir Muhammad's dying declaration was recorded by an honorary magistrate. The accident was due to gross carelessness on the part of the sufferers.

At the Clive jute mills Dost Muhammed, who was cleaning the driving pulley of the hydraulic press, slipped accidentally and fell on the lever, which commenced to work, dragging him under the pulley, and killing him on the spot. An investigation was held in the case, which was reported as an accident.

In the Serampore sub-division only one fatal accident occurred. This was the result of the broken end of a belt striking a boy on the head, fracturing the skull and injuring the brain. The boy was treated in the Serampore Charitable Hospital, and died 10 days after the accident.

The provisions of the law about reporting accidents have, with very few exceptions, been properly observed in all the factories.

Prosecutions.

20. There were only five prosecutions during the year under section 15 (1) of the Act, resulting in four convictions for infringement of the provisions of the law as to Sunday labour. On this subject the magistrate of the 24-Parganas writes :—

> "No prosecutions were instituted against any of the occupiers of factories during the year. In a few cases where occupiers omitted to furnish the returns in spite of repeated reminders, warnings had to be sent, which were sufficient. Many complain that they are unable to submit correct returns of the holidays for any month before the beginning of that month, as prescribed in Form III. This is owing to the uncertainty of trade, which does not allow them to state definitely beforehand the number of days in which a factory may be closed. The value of this return is not apparent, while the labour entailed on the office is heavy, owing to the number of reminders necessary before all returns can be obtained, and then only some time after the due date. The calls for this return apparently cause a good deal of irritation, and I think it might be discontinued with advantage. It would be quite sufficient to demand a quarterly return of the days in which the working of a factory was stopped, such return to be submitted at the close of the quarter. It is obviously much easier to report on what days a factory has actually been stopped than to state beforehand on what days it is going to be stopped, as there is clearly an element of uncertainty in the latter case which does not exist in the former."

The abolition of this return was recommended to the Government of India in this Government letter No. 1T.-G., dated 27th April 1893.

I have, &c.
(signed) *H. H. Risley,*
Secretary to the Government of Bengal.

FORM I.—DISTRICT of the 24-PARGANAS, 1892.

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Motive Power.	Amount of Motive Power.	Average Daily Number of Operatives employed.						
					Adults.			Children.			Total Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Budge-Budge Jute Mill	Manufacture of gunny bags and cloth.	Steam	Indicated 1,972 H. P.	2,782	277	3,059	696	16	712	3,771
2	Empress India Cotton Mill, Shampur, Budge-Budge.	Cotton spinning	ditto	650 „	788	20	808	105	–	105	913
3	Baranagore Jute Factory, Southern Division.	Jute manufacture	ditto	1,200 „	1,148	371	1,519	181	41	222	1,741
4	Baranagore Jute Mill, Northern Division.	- - ditto - -	ditto	220 „	2,339	935	3,274	249	51	300	3,574
5	Kamarhatty Jute Mill	Manufacture of gunny cloth.	ditto	50 „	1,741	530	2,271	181	50	231	2,502
6	Cossipore Sugar Works	Sugar refining	ditto	86 I. H. P.	303	26	329	18	–	18	347
7	Bengal Silk Mill, Ooltadanga.	Silk weaving	ditto	25 H. P.	126	18	144	–	–	–	144
8	Clive Jute Mill, 43, Garden Reach.	Jute manufacture	ditto	180 „	843	251	1,094	247	6	253	1,347
9	Bengal Cotton Mill, 42, Garden Reach.	Cotton spinning	ditto	284 „	1,416	214	1,630	285	30	315	1,945
10	Garden Reach Spinning and Manufacturing, 22, Garden Reach	Manufacture of cotton.	ditto	120 „	664	84	748	56	–	56	804
11	Garden Reach Foundry, 10, Garden Reach.	Iron foundry and workshop.	ditto	24 „	56	–	56	–	–	–	56
12	Hooghly Jute Mills, 9, Garden Reach.	Jute manufacturing	ditto	190 „	2,325	574	2,899	384	20	368	3,267
13	Shamnagore Jute Works, Shamnagore.	- - ditto - -	ditto	1,900 „	2,742	947	3,689	392	50	442	4,131
14	Dunbar Cotton Mills, Shamnagore.	Cotton spinning	ditto	1,300 I. H. P.	1,180	96	1,276	87	28	115	1,391
15	Gunpowder Factory, Ichhapur.	Gunpowder manufacture.	ditto	200 H. P. Nominal.	461	2	463	31	–	31	494
16	Tittagar Paper Mill, Tittagar.	Paper manufacture	ditto	500 H. P.	421	14	435	–	–	–	435
17	Tittagar Jute Mill, Tittagar.	Jute manufacture	ditto	2,000 I. H. P.	2,052	720	2,772	285	13	298	3,070
18	Gouripur Jute Mill	Jute spinning, &c.	ditto	1,600 H. P.	1,724	307	2,031	186	13	199	2,230
19	Loco. Carriage Shop, Bijpur, Kanchrapara.	Mechanical carriage building and repairing.	ditto	—	1,337	2	1,339	–	–	–	1,339
20	India General Steam Navigation Company's Factory, 6, Garden Reach.	Dockyard ship building and repairing.	ditto	20 H. P. General.	466	–	466	–	–	–	466
21	Government Dockyard, Kidderpur.	Ship building and repairing.	ditto	200 H. P.	1,400	–	1,400	–	–	–	1,400
22	Foundry and Shell Factory, Cossipore.	Manufacture, casting of shell.	ditto	500 „	1,059	–	1,059	94	–	94	1,153
23	Shellac Factory, Cossipore.	Shellac manufacture.	ditto	24 „	140	100	240	1	–	1	241
24	Union Jute Mills, Sealdah.	Manufacture of gunny bags.	ditto	1,200 I. H. P.	1,175	101	1,276	160	–	160	1,436
25	Baranagore Branch Mills, Sealdah.	Jute spinning and weaving.	ditto	700 „	878	440	1,318	230	1	231	1,549
26	Calcutta Municipal Workshop, Entally.	Founders in brass and iron mechanical contracts.	ditto	60 H. P.	432	1	433	20	–	20	453
27	Gas Works, Belliaghatta	Manufacture of gas	ditto	7 „	400	–	400	–	–	–	400
28	Small Arms Ammunition Factory.	Manufacture of small arms and ammunition.	ditto	50 „ 24 „ 12 „ 4 „	1,558	–	1,558	174	–	174	1,732
29	Alipore Jail Jute Mill, Alipore.	Jute manufacture	ditto	30 „	293	–	293	–	–	–	293
30	Kankinara Jute Mill	Jute spinning	ditto	1,645 „	2,217	534	2,751	356	48	404	3,155

FORM I.—DISTRICT of the 24-PARGANAS, 1892.

	Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B (2) (c), or (4) under Section 5 B (2) (d) of the Act, or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.					REMARKS.
			Fatal.	Serious.	Minor.	Total.	By Magistrates.	By special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
1	Worked by shifts - -	General holiday on Sunday.	-	1	1	2	-	2	1	-	3	
2	- - ditto - - -	- - - ditto - - -	-	-	-	-	-	2	1	-	3	
3	- - ditto - - -	- - - ditto - - -	-	3	5	8	-	2	-	-	2	
4	- - ditto - - -	- - - ditto - - -	-	6	4	10	-	2	-	-	2	
5	- - ditto - - -	- - - ditto - - -	-	-	3	3	-	2	-	-	2	
6	- - ditto - - -	Exempted under Section 5 B (2) (c).	-	4	2	6	-	2	1	-	3	
7	Worked by mid-day stoppage.	General holiday on Sunday.	-	-	-	-	-	2	1	-	3	
8	Worked by shifts - -	- - - ditto - - -	1	2	-	3	-	2	1	-	3	
9	- - ditto - - -	- - - ditto - - -	-	1	-	1	-	2	1	-	3	
10	- - ditto - - -	- - - ditto - - -	-	-	-	-	-	2	1	-	3	
11	Worked by mid-day stoppage.	- - - ditto - - -	-	2	-	2	-	1	1	-	2	
12	Worked by shifts - -	- - - ditto - - -	-	8	1	9	-	2	2	-	4	
13	- - ditto - - -	- - - ditto - - -	-	1	2	3	-	2	1	-	3	
14	- - ditto - - -	- - - ditto - - -	-	8	6	14	-	2	-	-	2	
15	Worked by mid-day stoppage.	- - - ditto - - -	-	2	2	4	-	2	-	-	2	
16	Worked by shifts - -	- - - ditto - - -	-	3	3	6	-	2	-	-	2	
17	- - ditto - - -	- - - ditto - - -	-	2	2	4	-	2	1	-	3	
18	- - ditto - - -	- - - ditto - - -	-	2	1	3	-	2	2	-	4	
19	Worked by mid-day stoppage.	- - - ditto - - -	-	8	5	13	-	2	-	-	2	
20	- - ditto - - -	- - - ditto - - -	-	1	4	5	-	2	1	-	3	
21	- - ditto - - -	- - - ditto - - -	-	2	1	3	-	2	1	-	3	
22	- - ditto - - -	- - - ditto - - -	-	6	6	12	-	2	1	-	3	
23	Worked by shifts - -	Exempted under Section 5 B (2) (c).	-	1	-	1	-	1	1	-	2	
24	- - ditto - - -	General holiday - -	-	3	5	8	-	2	1	1	4	
25	- - ditto - - -	- - ditto - - -	-	3	-	3	-	2	1	1	4	
26	- - ditto - - -	- - ditto - - -	-	-	1	1	-	2	1	-	3	
27	- - ditto - - -	Exempted under Section 5 B (2) (c).	-	-	-	-	-	2	1	-	3	
28	Worked by mid-day stoppage.	General holiday on Sunday.	-	-	1	1	-	2	-	-	2	
29	- - ditto - - -	- - - ditto - - -	-	-	-	-	-	2	1	-	3	
30	Worked by shifts - -	- - - ditto - - -	-	5	1	6	-	2	1	-	3	

FORM I.—DISTRICT of the 24-PARGANAS, 1892—*continued.*

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Motive Power.	Amount of Motive Power.	Average Daily Number of Operatives employed.						
					Adults.			Children.			Total Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
31	Soorah Jute Mill, 73, Narikaldanga.	Manufacture of gunny bags.	Steam - - -	50 N. H.P. -	452	153	605	78	11	89	694
32	Army Clothing Agency, Alipore.	Tailoring - -	ditto - - -	2 H.P. -	583	–	583	55	–	55	638
33	Hooghly Hydraulic Press, Chitpur.	Jute pressing -	ditto - - -	30 „ -	550	–	550	–	–	–	550
34	Chitpur Hydraulic Press	- - ditto - -	ditto - -	30 „ -	220	25	245	–	–	–	245
35	Calcutta Hydraulic Press, Chitpur.	- - ditto - -	ditto - - -	50 „ -	100	100	200	–	–	–	200
36	Ashcroft Hydraulic Press, No. 19, Nowab-putty-road.	- - ditto - -	ditto - - -	40 „ -	225	40	265	–	–	–	265
37	Canal Press, Nowab-putty-road, Chitpur.	- - ditto - -	ditto - - -	High-pressure horizontal engine, 60 nominal.	22	–	22	–	–	–	22
38	Victoria Hydraulic Press, Chitpur.	- - ditto - -	ditto - - -	16 H.P. -	162	25	187	–	–	–	187
39	Bengal Hydraulic Press, Cossipore.	- - ditto - -	ditto - - -	30 „ -	725	25	750	–	–	–	750
40	Cossipore Jute Ware-house, No. 3, Sugar Work-lane.	- - ditto - -	ditto - - -	200 „ -	3,000	200	3,200	–	–	–	3,200
41	Strand Bank Hydraulic Press, No. 5, Kali Prassanno Singhi's-street.	- - ditto - -	ditto - - -	40 „ -	67	100	167	–	–	–	167
42	Union Press Company, Limited, 9, Nowab-putty, Chitpur.	- - ditto - -	ditto - - -	Two boilers, one compound engine, and cyclone presses.	600	75	675	–	–	–	675
43	Watson Patent Press, Chitpur.	- - ditto - -	Hydraulic power -	—	186	10	196	–	–	–	196
44	Gheel Press, Cossipore	Baling jute - -	Four hydraulic jute presses.	—	275	30	305	–	–	–	305
45	India General Steam Navigation Company, 21, Dockyard.	Ship building - -	Steam - - -	20 H.P. -	266	–	266	15	–	15	281
46	Bengal Ice Manufacturing Company, Limited, 3, Gass-street.	Ice making - -	ditto - - -	500 I. H.P. -	109	–	109	–	–	–	109
47	Vulcan Iron Works, 13, Garden Reach.	Engineering - -	ditto - - -	16 H.P. -	225	2	227	–	–	–	227
48	Indian Patent Stone Company, Ballaghatta.	Manufacturing artificial stone.	ditto - - -	8 „ -	30	–	30	–	–	–	30
49	Government Telegraph Workshop.	Manufacture of telegraph line.	ditto - - -	40 „ -	610	–	610	–	–	–	610
			District Totals (6 to 12, and 15 to 23) - - -		42,873	7,349	50,222	4,530	378	4,908	55,130

DISTRICT of NADIA, 1892.

1	Kushtia Sugarcane Mill Factory.	Manufacture and repair of sugar-cane crushing mills.	Boiler and engine -	One boiler and engine.	90	–	–	–	–	–	90

DISTRICT of JESSORE, 1892.

1	Tarpur Sugar Factory -	Sugar refining -	Steam - - -	30 H.P. -	87	–	87	–	–	–	87

FORM I.—DISTRICT of the 24-PARGANAS, 1892—*continued.*

	Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.					REMARKS.
			Fatal.	Serious.	Minor.	Total.	By Magistrates.	By special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
31	Worked by shifts - -	General holiday on Sunday.	–	6	2	8	–	2	1	–	3	
32	Worked by mid-day stoppage.	- - - ditto - - -	–	–	1	1	–	2	1	–	3	
33	Worked by shifts - -	Exempted under Section 5 B (2) (*c*).	–	–	–	–	–	2	1	–	3	
34	- - ditto - - -	- - - ditto - -	–	1	–	1	–	2	1	–	3	
35	- - ditto - - -	- - - ditto - - -	–	1	–	1	–	2	1	–	3	
36	- - ditto - - -	- - - ditto - - -	–	–	1	1	–	2	1	–	3	
37	- - ditto - - -	- - - ditto - - -	–	1	–	1	–	2	1	–	3	
38	- - ditto - - -	- - - ditto - - -	–	–	–	–	–	2	1	–	3	
39	Worked by mid-day stoppage.	- - - ditto - - -	–	1	–	1	–	–	1	–	1	
40	- - - ditto - - -	- - - ditto - -	–	–	–	–	–	2	–	–	2	
41	Worked by shifts - -	- - - ditto - - -	–	1	1	2	–	2	1	–	3	
42	- - ditto - - -	- - - ditto - - -	–	–	–	–	–	2	1	–	3	
43	- - ditto - - -	- - - ditto - - -	–	–	2	2	–	2	1	–	3	
44	- - ditto - - -	- - - ditto - - -	–	–	–	–	–	–	1	–	1	
45	Worked by mid-day stoppage.	General holiday on Sunday.	–	–	–	–	–	2	1	–	3	
46	Worked by shifts - -	Exempted under Section 5 B (2) (*c*).	–	–	–	–	–	1	1	–	2	
47	Working time from 8 a.m. till 5 p.m. Stoppage for tiffin from 2 p.m. to 2.30 p.m.	General holiday on Sunday.	–	1	1	2	–	2	1	–	3	
48	Worked by mid-day stoppage.	- - - ditto - - -	–	–	–	–	–	2	1	–	3	
49	- - - ditto - - -	- - - ditto - - -	–	–	–	–	–	2	1	–	3	
	—	—	1	86	64	151	–	91	42	2	135	

Abstract (District Totals).

Total Number of Factories.

Cotton mills - - -	4
Jute mills - - - -	14
Silk mill - - - -	1
Paper mill - - - -	1
Municipal workshops - -	1
Government Clothing Agency	1
Telegraph works - - -	1
Railway works - - -	1
Jute presses - - -	12
Leather works - - -	—
Stone works - - - -	1
Iron works or foundries -	2
Gas works - - - -	1
Sugar works - - -	1
Ice works - - - -	1
Arms ammunition - -	3
Dockyards - - - -	3
Shellac factory - - -	1
Total - - -	49

Number of factories inspected once during year - -	2
Number of factories inspected twice during year -	12
Number of factories inspected three times during year	31
Number of factories inspected more than three times during year - - -	4
	49

DISTRICT of NADIA, 1892.

1	Stops for two hours at mid-day in cold weather, and three hours in the hot season.	Exempted from Sunday closing.	–	–	–	No accidents	1	1	–	–	2	

DISTRICT of JESSORE, 1892.

1	Six hours' shift - -	Exempted from the rule as to Sunday labour, *vide* Government notification, dated 16th February 1892.	–	–	–	–	nil -	nil -	1	–	1	Sugar works - - - - 1 Number of factories inspected once during year - - 1

Presidency Town of Calcutta, 1892.

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Motive Power.	Amount of Motive Power.	Average Daily Number of Operatives employed.						
					Adults.			Children.			
					Males.	Females.	Total.	Males.	Females.	Total.	Total Columns 8 and 9.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Stewart and Company, Old Court House-street.	Coach builders	Steam	7 H.P.	500	–	500	30	–	30	530
2	Phœnix Iron Works	Castings and machinery.	ditto	1 20 „ / 1 12 „	560	–	560	–	–	–	560
3	Government Printing, 166, Dhurumtollah.	Printing type making.	ditto	12 „	390	–	390	–	–	–	390
4	Mackintosh, Burn, and Company.	Builders and engineers.	ditto	1 15 „ / 1 12 „	237	6	243	16	–	16	259
5	Presidency Jail	Printing, &c.	ditto	16 „	206	–	206	4	–	4	210
6	Dykes and Company, Circular-road.	Coach builders	ditto	8 „	225	–	225	30	–	30	255
7	Her Majesty's Mint	Coining	Pneumatic and steam	Silver Mint, 140 H.P. Copper Mint, 130 H.P.	548	–	548	8	–	8	556
8	Riverside Press	Jute pressing	Hydraulic	55 H.P.	500	100	600	–	–	–	600
9	Crystal Ice Company	Ice making	Steam	210 „	65	–	65	–	–	–	65
10	Thacker, Spink	Printers and publishers.	Gas engine	7 „	270	–	270	4	–	4	274
11	Indian Pressing Company.	Pressing jute	Hydraulic	40 „	600	15	615	–	–	–	615
12	Oil Mill, Sealdah	Oil manufacture	Steam	12 „	49	–	49	–	–	–	49
13	Golabary Company	Pressing jute	ditto	40 „	350	50	400	–	–	–	400
14	Oil Mill, Sealdah	Oil manufacture	ditto	About 12 H.P.	35	1	36	–	–	–	36
15	Oil Mill, Circular-road	ditto.	ditto	„ 12 „	54	6	60	–	–	–	60
16	Iron Foundry	Castings, &c.	ditto	6 H.P.	60	–	63	–	–	–	60
17	15, Wood-street, Government.	Government mathematical instrument makers.	ditto	6 „	172	–	172	28	–	28	200
			District Totals (6 to 12, and 15 to 23)		4,821	178	4,999	120	–	120	5,119

District of Howrah, 1892.

1	Bali Paper Mills at Bali	Paper making	Steam-engine	1,476 H.P.	504	95	599	–	–	–	599
2	Bowreah Cotton Mills at Bowreah.	Cotton spinning	ditto	800 „	987	50	1,037	64	–	64	1,101
3	Ghusery Cotton Mills at Ghusery.	ditto	ditto	1,000 „	793	352	1,145	36	–	36	1,121
4	Victoria Cotton Mills at Ghusery.	Cotton yarning	ditto	50 N.H.P.	352	71	423	30	7	37	460
5	Calcutta Cotton Mills at Ghusery.	Manufacturing gunny bags.	ditto	60 „	378	181	559	167	11	178	737
6	Fort Gloster Jute Mills at Fort Gloster.	Manufacturing jute cloth and gunny bags.	ditto	1,000 H.P.	1,589	238	1,827	172	4	176	2,003
7	Ganges Jute Mills, Sibpur.	ditto	ditto	400 „	2,080	781	2,861	205	43	248	3,109
8	Central Jute Mills at Ghusery.	Manufacturing gunny bags and cloth.	ditto	1,100 I.H.P.	1,380	374	1,754	143	30	173	1,927
9	Howrah Jute Mills at Ramkristopur.	Manufacturing jute cloth and bags.	ditto	2,322 H.P.	2,303	770	3,073	419	101	520	3,593
10	Sibpur Jute Mills, Sibpur.	Jute spinning and weaving.	ditto	1,300 I.H.P.	217	797	1,014	230	67	297	1,311
11	Calcutta Port Commissioners' Dock at Howrah.	Ship building and repairing.	ditto	153 H.P.	533	–	533	–	–	–	533
12	Caledonian Dock at Sulkea.	Docking and repairing.	Pumping engine and workshops.	—	73	–	73	–	–	–	73
13	Howrah New Dock, Howrah.	ditto	Pumping engine	25 H.P.	986	–	986	–	–	–	986
14	Hooghly New Dock, Hooghly.	ditto	ditto	335 „	40	–	40	–	–	–	40

Presidency Town of Calcutta, 1892.

	Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.					REMARKS.
			Fatal.	Serious.	Minor.	Total.	By Magistrates.	By special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
1	Mid-day stoppage	Holiday on Sunday	–	nil	nil	nil	nil	2	1	1	4	
2	ditto	ditto	–	–	–	–	–	2	1	–	3	
3	ditto	ditto	–	–	1	1	–	2	1	–	3	
4	ditto	ditto	–	–	–	–	–	2	1	–	3	
5	ditto	ditto	–	1	1	2	–	2	1	1	4	
6	ditto	ditto	–	–	–	–	–	2	1	–	3	
7	ditto	ditto	–	–	2	2	–	2	–	–	2	
8	Contract system	Exempt from Section 5 B	–	–	–	–	–	2	1	1	4	
9	Shifts	ditto	–	–	–	–	–	2	1	1	4	
10	Stoppages	Holiday on Sunday	–	–	–	–	–	2	1	–	3	
11	Contract*	Exempt from Section 5 B	–	–	–	–	–	2	–	–	2	
12	Shifts and stoppages	Holidays on varying week-days.	–	–	–	–	–	2	–	–	2	
13	Contract system*	Exempt from Section 5 B	–	–	–	–	–	2	–	–	2	
14	Shifts and stoppages	Holidays on varying week-days.	–	–	–	–	–	2	–	–	2	
15	ditto	ditto	–	–	–	–	–	2	–	–	2	
16	Stoppages	Holiday on Sunday	–	–	–	–	–	2	–	–	2	
17	ditto	ditto	–	–	–	–	–	2	–	–	2	
	—	—	–	–	–	–	–	34	9	4	47	

Abstract (District Totals).

Total Number of Factories, 17.

Cotton mills	nil.
Jute mills	nil.
Woollen mills	nil.
Paper mills	nil.
Ice mills	1
Oil mills	3
Cotton-cleaning factories	nil.
Cotton presses	nil.
Jute presses	3
Leather works	nil.
Iron works or foundries	3
Instrument makers	1
Printing presses, &c.	3
Coach builders	2
Mint	1
Total	17

Number of factories inspected once during year	—
Number of factories inspected twice during year	8
Number of factories inspected three times during year	5
Number of factories inspected more than three times during year	4
	17

District of Howrah, 1892.

1	By shifts	Holidays on Sundays	–	3	1	4	1	1	1	–	3	Total Number of Factories.
2	ditto	ditto	1	4	2	7	2	1	1	–	4	Cotton mills 4
3	ditto	ditto	–	3	5	8	1	1	1	–	3	Jute mills 5
4	ditto	ditto	–	–	1	1	1	1	1	–	3	Paper mills 1
5	ditto	Holidays on Sundays, and also Hindu and Muhammadan festivals.	–	4	1	5	–	2	1	–	3	Breweries 1
6	ditto	Holidays on Sundays	–	3	3	6	1	2	1	–	4	Flour mills 2
7	ditto	ditto	–	7	7	14	–	2	1	–	3	Jute presses 4
8	ditto	ditto	–	3	6	9	–	2	1	–	3	Iron works or foundries 5
9	ditto	ditto	–	4	1	5	–	2	1	–	3	Printing presses, &c. 1
10	ditto	ditto	–	14	4	18	–	1	1	–	2	Dockyards 6
11	By stoppage from 1 to 1.30 p.m.	ditto	–	3	4	7	–	1	1	–	2	Rope works 2
12	By stoppage from 12 noon to 1 p.m.	Holidays on varying week days.	–	1	1	2	–	1	1	–	2	31
13	By stoppage from 11 a.m. to 12 noon.	Sundays and other holidays.	–	6	5	11	–	2	1	–	3	
14	By stoppage from 1 p.m. to 1.30 p.m.	On Sundays	–	2	–	2	–	1	1	–	2	

* The sorters and balers of jute have no fixed hours; they come and go as they please, and are paid so much a bale.

DISTRICT of HOWRAH, 1892—*continued.*

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Motive Power.	Amount of Motive Power.	Average Daily Number of Operatives employed.						Total (Columns 8 and 11.
					Adults.			Children.			
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
15	Union Dock, Sulkea -	Docking and repairing.	Pumping engine -	30 H. P. -	249	–	249	–	–	–	249
16	Commercial Dock, Sulkea.	- - ditto - -	Steam engine -	45 „ -	39	–	39	–	–	–	39
17	Ghusery Rope Works at Ghusery.	Rope-making -	- ditto - - -	50 „ -	2	62	345	11	–	11	356
18	Salimar Rope Works at Sibpur.	- - ditto - -	- ditto - - -	—	176	14	190	15	–	15	205
19	Albion Foundry at Howrah.	Engineering, &c. -	- ditto - - -	25 H. P. -	117	–	117	–	–	–	117
20	East Indian Railway Carriage and Waggon Department at Howrah.	Building and repairing vehicles.	Stationary loco. engine.	148 „ -	1,788	–	1,788	–	–	–	1,788
21	Howrah Foundry, Howrah.	Mechanical engineering.	Cylinder engine -	8 „ -	115	–	115	–	–	–	115
22	Howrah Iron Works, Howrah.	Ironwork - -	Steam engine -	150 „ -	2,166	3	2,169	17	–	17	2,186
23	Victoria Engine Works at Howrah.	Engineering, &c. -	- ditto - - -	—	691	1	692	–	–	–	692
24	Calcutta Workshop at Sibpur.	Wood and Iron-working.	Horizontal engine	62 H. P. -	238	–	238	–	–	–	238
25	Hydraulic Jute Press at Sulkea.	Pressing and cutting jute.	Cutting engine -	25 „ -	250	8	258	–	–	–	258
26	Ghusery Jute Press, Ghusery.	Screwing bales -	Steam and hydraulic engine.	10 „ -	320	60	380	–	–	–	380
27	Nasmyth's Press, Ghusery.	Pressing jute -	Steam engine -	120 „ -	50	–	50	–	–	–	50
28	Caledonian Printing Works at Sulkea.	Steam printing -	- - ditto - -	—	487	–	487	4	–	–	491
29	West Patent Press at Sulkea.	Jute baling - -	Engine and baling presses.	—	325	75	400	–	–	–	400
30	Oil and Flour Mills, Benares-road, Sulkea.	Oil and flour-making.	Horizontal engine	20 H. P. -	63	–	63	–	–	–	63
31	Oil and Flour Mills, Hurganj-road, Sulkea.	- - ditto - -	- - ditto - -	—	61	5	66	–	–	–	66
			District Totals (6 to 12) and (15 to 23) - - -		19,633	3,937	23,570	1,513	263	1,776	25,346

DISTRICT of MIDNAPORE, 1892.

1	Guruli - - - -	Raw silk reeling -	Steam - - -	About 2 H. P.	59½	2	61½	6	–	6	67½

DISTRICT of BURDWAN, 1892.

1	Raniganj Pottery Works, Raniganj.	Manufacture of fire-bricks, stoneware, drainage pipes, and other kinds of pottery.	Steam and hydraulic pressure.	220 H. P. -	1,184	249·5	1,433·5	165·5	20	185·5	1,619
2	Bengal Paper Mills, Raghunathchak, Raniganj.	Paper making -	Steam - - -	400 I. H. P. -	247	77	324	33	–	33	357
3	Bengal Iron and Steel Works, Barakar.	Manufacture of pig iron and castings.	Steam-boilers -	448 H. P. -	834	75	909	8·5	8·5	17	926
				District Total - - -	2,265	401·5	2,666·5	207	28·5	235·5	2,902

* The factory was closed for some time.

DISTRICT of HOWRAH, 1892—*continued.*

	Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
			Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
15	By stoppage from 1 to 2 p.m.	On Sundays and other holidays.	–	–	2	2	–	1	1	–	2	
16	By stopping from 1.30 to 2 p.m.	General holidays - -	–	–	–	–	–	2	1	–	3	
17	By stoppage from 12 noon to 2 p.m., and for children from 11 a.m. to 2 p.m.	On Sundays - - -	–	–	1	1	–	2	1	–	3	Number of factories inspected once during the year - - - - 1*
18	By shifts - - -	On Sundays and public holidays.	1	–	1	2	–	1	1	–	2	Number of factories inspected twice during the year - - - - 12
19	- - - ditto - -	–	1	–	1	–	2	1	–	3	Number of factories inspected three times during the year - - - 16	
20	Monday to Friday 11 a.m. to 12 noon.	On Sundays, and half-holidays on Saturday.	1	12	15	28	–	2	1	–	3	Number of factories inspected more than three times during the year - 2
												Total - - - 31
21	By stoppage from 1 to 1.30 p.m.	- - - ditto - -	–	–	–	–	–	2	1	–	3	
22	By stoppage from 2 to 2.30 p.m.	- - - ditto - -	–	–	1	1	–	2	1	–	3	
23	By stoppage from 1 to 1.30 p.m.	- - - ditto - -	–	1	1	2	–	2	1	–	3	
24	- - - ditto - -	Sundays and gazetted holidays.	–	–	1	1	–	1	1	–	2	
25	By stoppage from 1 to 2 p.m.	Exempted from Sunday labour.	–	–	–	–	–	–	1	–	1	
26	By shifts - - -	Exempted, *vide* Government Notification, No. 3175, dated 6th December 1892.	–	–	–	–	–	2	1	–	3	
27	- ditto - - -	Exempted from Sunday labour.	–	–	–	–	–	1	1	–	2	
28	By stoppage from 10 to 11.30 a.m.	On Sundays - - -	–	–	–	–	1	1	–	–	2	There is no fixed establishment. Contractors supply men who work at times during the year.
29	By shifts - - -	Exempted by Lieutenant Governor's order, dated 6th December 1893.	–	–	–	–	–	1	1	–	2	
30	By shifts, and also by, and stoppage from, to 2.30 p.m.	On Sundays - - -	–	–	–	–	–	1	1	–	2	
31	By stoppage from 6 to 7 a.m., and 5 to 6 p.m.	It is worked on Sunday, if it is not worked on Thursday and Friday.	–	–	–	–	–	1	1	–	2	
	—	—	3	71	63	137	7	44	30	–	81	

DISTRICT of MIDNAPORE, 1892.

1	Stoppage from 11 a.m. to noon.	For registered boys every Sunday.	–	–	–	–	–	1	–	–	1	

DISTRICT of BURDWAN, 1892.

1	By stoppage from 12 noon to 12.30 p.m., the working hours being from 7.30 a.m. to 4.30 p. m.	General holiday on Sundays.	–	–	1	1	–	1	–	–	1	Abstract (District Totals).
												Total Number of Factories, 3.
												Pottery - - - - 1
												Paper mills - - - 1
2	By shifts - - -	- - - ditto - -	–	–	1	1	–	1	–	–	1	Iron and steel works - 1
												Total - - - 3
3	Blast furnaces by shifts: foundry, 9 hours per day; 2 hours' stoppage in the middle of the day.	General holiday on Sundays and on festivals, except on blast furnace, which has since been exempted under section 5 B (2) (*c*), *vide* Government notification No. 936, dated 7th March 1893.	2	–	–	2	–	1	–	–	1	Number of factories inspected once during the year - - - - 3
	—	—	2	–	2	4	–	3	–	–	3	

District of Hooghly, 1892.

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Motive Power.	Amount of Motive Power.	Average Daily Number of Operatives employed.						
					Adults.			Children.			Total Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Hastings Jute Mill, Rishra.	Jute manufacturing	Steam-engine	1,700 H. P.	2,434	758	3,192	290	22	312	3,504
2	Wellington Jute Mill, Rishra.	- - ditto - -	- ditto - -	1,100 „	1,885	347	2,232	243	12	255	2,487
3	India Jute Mill, Serampore.	- - ditto - -	- ditto - -	352 „	1,516	546	2,062	272	11	283	2,345
4	Champdany Jute Mill, Champdany.	- - ditto - -	- ditto - -	1,283 „	1,831	808	2,699	179	12	191	2,890
5	Victoria Jute Mill, Telinipara.	- - ditto - -	- ditto - -	100 „	1,124	353	1,477	181	9	190	1,667
6	Bally Bone Mill, Utterpara.	Bone-crushing -	- ditto - -	56 „	131	17	148	–	–	–	148
			District Totals - - -		8,981	2,829	11,810	1,165	66	1,231	13,041

District of Chittagong, 1892.

1	Rice Mill at Sadarghat, on the riverside.	Husking and cleansing rice.	Two Cornish steam-boilers, one non-condensing steam-engine.	196 H. P. -	360*	–	360	–	–	–	360

District of Cuttack, 1892.

1	Zobra, town Cuttack -	Miscellaneous work	Steam-engine -	24 N. H. P. -	288	12	300	–	–	–	300

District of Dacca, 1892.

1	Messrs. M. David and Company's at Chararghop.	Jute baling - -	Two steam-engines	50 & 33 H. P.	950	67	1,017	–	–	–	1,017
2	Messrs. Ralli Brothers' Agency at Janbazar.	- ditto - -	Three horizontal condensing engines.	Combined power, 85 H. P., working 32 hydraulic pumps, with power to 7 Watson's press.	755	20	775	–	–	–	775
3	Messrs. F. Wilson and Company's at Nitaiganj.	Jute assorting -	None - - -	None - -	As the work is done by piece-workers, no record is kept -						
4	Messrs. R. Sim and Company's at Mundumala.	Jute baling - -	Steam-engine -	6 N. H. P. -	300	–	300	–	–	–	300
5	Mr. Highcazony's at Hajiganj.	Jute business -	—	—	141	5	146	15	–	15	161
6	Mr. D. Easton's at Choto Bhagabanganj.	- ditto - -	Two hydraulic presses.	Hand-power -	100	–	100	–	–	–	100
7	Mr. D. Easton's at Nabiganj.	- ditto - -	Three boomer presses.	- ditto -	125	–	125	–	–	–	125
8	Messrs. Donaldson and Company's at Madanganj.	- ditto - -	- - ditto - -	- ditto -	90	–	90	–	–	–	90
9	Messrs. Donaldson and Company's at Sital Lakhya.	- ditto - -	Three hand presses	- ditto -	75	–	75	–	–	–	75
10	Messrs. Donaldson and Company's at Narainganj.	- ditto - -	- - ditto - -	- ditto -	85	–	85	–	–	–	85

District of Hooghly, 1892.

	Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory is exempted under Section 5 B (2) (c), or (4) under Section 5 B (2) (d) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
			Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
1	By shifts - - -	Sunday is described as general holiday, not except section 5 B (2) (c), or section 5 B (2) (d).	–	2	–	2	–	2	1	–	3	Total Number of Factories, 6.
2	- ditto - - -	- - - ditto - -	–	2	3	5	–	2	1	–	3	Jute mills - - - - 5 Bone-crushing mill - - 1
3	- ditto - - -	- - - ditto - -	–	–	7	7	–	2	1	–	3	Total - - - 6
4	- ditto - - -	- - - ditto - -	1	1	8	10	–	2	1	–	3	Number of factories inspected once during the year - - - - - 0
5	- ditto - - -	- - - ditto - -	–	2	–	2	–	2	1	–	3	Ditto - twice - - 0 Ditto three times - 5
6	Mid-day stoppage -	- - - ditto - -	–	–	–	–	1	2	1	–	4	Ditto more than three times - - - 1
	—	—	1	7	18	26	1	12	6	–	19	

District of Chittagong, 1892.

1	Worked by shifts -	General holiday on Sunday.	–	–	–	–	–	–	–	–	–	*In the milling season only. In other seasons the average is 160.

District of Cuttack, 1892.

1	Stoppage - - -	Half-day on Saturdays. All Sundays and gazetted holidays; but in case of urgent work, the shops are kept open for such work only not specially exempted.	–	–	–	–	1	1	–	–	2	

District of Dacca, 1892.

1	Machinery worked by shifts.	Exempted - - -	–	–	–	–	–	Mr. Walsh.	Mr. Sem	–	–	2
2	Two shifts of men, changed every three hours.	In busy season there is no fixed holiday.	–	–	–	–	1	–	–	–	–	1
3	The workers attend as they please.	As the workers attend as they please, there is no special holiday.	–	–	–	–	1	–	–	–	–	1
4	By shifts - - -	Exempted - - -	–	–	–	–	1	1	–	–	–	2
5	The coolies are employed here by contract, and make their own arrangements as to working by shifts or stoppages, or on Sundays.		–	–	–	–	–	1	1	1	–	2
6	Mid-day stoppages -	The labourers attend as they please.	–	–	–	–	–	–	–	1	–	1
7	- - ditto - - -	- - - ditto - -	–	–	–	–	–	–	–	1	–	1
8	- - ditto - - -	Holidays on varying week-days, and sometimes on Sundays.	–	–	–	–	1	1	–	–	–	2
9	- - ditto - - -	- - - ditto - -	–	–	–	–	1	–	–	–	1	2
10	- - ditto - - -	- - - ditto - -	–	–	–	–	1	–	–	1	–	2

DISTRICT of DACCA—*continued.*

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Motive Power.	Amount of Motive Power.	Average Daily Number of Operatives employed.						
					Adults.			Children.			
					Males.	Females.	Total.	Males.	Females.	Total.	Total Columns 8 and 11.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
11	Union Jute Company, Limited, at Nabiganj.	Jute business	Three hand-presses	Hand-power	85	–	85	–	–	–	85
12	Messrs. M. Sarkies and Sons, at Hajiganj.	Jute baling	Four steam hydraulic presses.	—	200	–	200	–	–	–	200
13	Birkmyre Brothers, at Tantipara.	ditto	—	—	175	–	175	–	–	–	175
14	Mr. J. Nicholas's, at Bandor.	Jute pressing	Four boomer presses, worked by an engine of 10–12 N. H. P.		450	–	450	80	–	80	530
15	Messrs. M. David and Company's, at Sital Lakhya.	ditto	One steam-engine	35 H. P.	500	5	505	–	–	–	505
16	Messrs. M. David and Company's, at Cossipore.	ditto	ditto	8 „	175	–	175	–	–	–	175
17	Messrs. Alexander and Company's, at Sonakunda.	ditto	Three steam boomer presses and one hand-press.		230	–	230	10	–	10	240
18	Mr. A. N. Stephen's, at Madanganj.	ditto	Two boomer hand-presses		150	–	150	6	–	6	156
19	Mr. A. N. Stephen's, at Sital Lakhya.	ditto	ditto	ditto	150	–	150	6	–	6	156
20	Pir Mahamed and Company's, at Madanganj.	Kutcha pressing	Hand-presses	—	56	–	56	–	–	–	56
21	A. C. Mukherjee's, at Godnail.	ditto	ditto	—	100	–	100	–	–	–	100
22	J. Das and Company's at Sital Lakhya.	Jute business	Two hydraulic hand-presses		50	1	51	–	–	–	51
23	Mr. J. Lazarus', at Sital Lakhya.	ditto	—	—	40	–	40	–	–	–	40
24	Mr. T. S. Nahapiet's, at Bandar.	ditto	One horizontal pumping-engine of 45 H. P., and two hand-presses.		309	4	313	6	–	6	319
25	Messrs. R. Tim and Company's, at Gokechar.	Jute ping	—	6 H. P.	188	–	188	–	–	–	188
26	Swarighat, Dacca	Jute and cotton	One steam-engine	Cotton gin and two hand screws.	381	45	426	105	90	195	621
27	Locomotive and Carriage Workshop, Fulbariah, Dacca.	Repairs of machinery for locomotive carriage and flotilla.	Engine and machines.	(1) 25 H. P. engine. (25) Machines for metal work. (7) Machines for wood-work. (1) 5 cwt. steam hammer.	170	–	170	–	–	–	170
28	Imamganj	Jute pressing	Hand labour	12 men	50	·2	52	–	–	–	52

DISTRICT of PATNA, 1892.

1	Chest Department and Saw Mill, Patna, Gulzarbagh.	Provision and abkari chests for packing opium.	Compound engine	70 N. H. P.	231	26	257	–	–	–	257
			District Totals (6 to 12 and 15 to 23)		231	26	257	–	–	–	257

DISTRICT of SHAHABAD, 1892.

1	Buxar Central Jail	Weaving cloth and tailoring.	Steam	16	550·775	–	550·775	–	–	–	550·775
2	Dehri Workshop	General engineering	ditto	66	168	3	171	17	–	17	188
3	Behia Sugar Mill	Making of sugar-mill machine.	ditto	10	122	2·5	124·5	17	1·5	1·5	143
			District Totals (6 to 12 and 15 to 23)		840·775	5·5	846·275	34	1·5		881·775

DISTRICT of DACCA—*continued*.

	Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory is exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
			Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.		By Medical Officers.	By other Officers (if any).	Total.	
	13.	14.	15.	16.	17.	18.	19.	20.		21.	22.	23.	24.
								Mr. Welsh.	Mr. Sen.				
11	No stoppage from August to November.	On Sundays only - -	-	-	-	-	1	-	-	1	-	2	
12	Free labour - - -	Free labour - - -	-	-	-	-	1	1	-	-	-	2	
13	Assorting by mid-day stoppage under baling by shifts.	There are no holidays from September to December.	-	-	-	-	1	-	-	-	-	1	
14	Mid-day stoppage -	Sunday observed when no pressure of work.	-	-	-	-	1	1	-	1	-	3	
15	Machinery worked by shifts.	Exempted - - -	-	-	-	-	1	-	-	1	-	2	
16	- - ditto - - -	- ditto - - -	-	-	-	-	1	-	-	-	-	1	
17	—	Sunday observed - -	-	-	-	-	1	-	-	-	-	1	
18	Mid-day stoppage -	No holidays except when business is slack.	-	-	-	-	-	-	1	-	-	1	
19	- - ditto - - -	- - ditto - - -	-	-	-	-	-	-	1	-	-	1	
20	- - ditto - - -	All Sundays and Hindu and Muhammadan holidays.	-	-	-	-	-	-	1	-	-	1	
21	By shifts - - -	Sundays observed -	-	-	-	-	-	-	1	-	-	1	
22	Mid-day stoppage -	Three or four days in a month.	-	-	-	-	-	1	1	-	-	2	
23	- - ditto - - -	Sunday observed - -	-	-	-	-	-	-	1	-	-	1	
24	- - ditto - - -	- - ditto - - -	-	-	-	-	1	1	-	-	-	2	
25	By shifts - - -	Exempted - - -	-	-	-	-	1	-	-	-	-	1	
26	Mid-day stoppage for two hours.	General holiday - -	-	-	-	-	1	-	-	-	-	1	
27	Mid-day stoppage for one hour.	No Sunday work. Gazetted holidays observed.	-	-	1	1	-	2 Once in July 1892, once in January.		-	Several times by officers connected with the Eastern Bengal State Railway System.	Several times.	
28	Only by mid-day stoppage.	Sundays generally closed, as also when festivals intervene.	-	-	-	-	1			-	-	1	

DISTRICT of PATNA, 1892.

1	Mid-day stoppages -	General holidays on Sundays. The mill works only five days per week.	-	-	-	-	2	2	1	-	5	
	—	—	-	-	-	-	2	2	1	-	5	

DISTRICT of SHAHABAD, 1892.

1	Work commences from 6.30 to 11 a.m., and again from 12 to 4.30 p.m.	General holidays, Sundays, Christmas Days, Good Friday, and Queen's Birthday.	-	-	-	-	2	1	-	-	3	
2	Work stops at 11.30 a.m. and recommences at 1.30 p.m.	Holidays as per Government Gazette and all Sundays.	-	-	-	-	2	1	-	-	3	
3	Mid-day stoppages -	The work is by contract and the holidays optional.	-	-	-	-	1	1	-	-	2	
	—	—	-	-	-	-	5	3	-	-	8	

Abstract (District Totals).

Total Number of Factories.

Weaving - - - -	1
General engineering -	1
Sugar mill - - - -	1
Total - - -	3

Number of factories inspected twice during year - - - -	1
Number of factorfes inspected three times during year - - -	2
Total - - -	3

District of Darbhanga, 1892.

Serial Number of Factory.	Name and Locality of Factory.	Nature of Industry.	Nature of Motive Power.	Amount of Motive Power.	Average Daily Number of Operatives employed.						
					Adults.			Children.			Total Columns 8 and 11.
					Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Somastipur Workshop, Somastipur.	Repairs of locomotive carriages and waggons.	One pair engine - Two portable engines.	100 H. P., 12 and 15 H. P. respectively.	444·5	–	444·5	–	–	–	444·5

District of Saran, 1892.

1	Sonpur Workshop -	Repairs to carriages and waggons.	One 30 horse-power engine, driving machinery, and two 6 horse-power portable, driving saw benches, &c., in saw mills.	—	410	–	410	–	–	–	410

District of Monghyr, 1892.

1	Somastipur Workshop, Somastipur.	Repair of locomotive carriages and waggons.	One pair engine - Two portable engines.	100 horse-power, 12 and 15 horse-power respectively.	444·5	–	444·5	–	–	–	444·5

District of Bhagalpur, 1892.

1	Central Jail, Bhagalpur	Manufacture of woollen goods.	Steam - - -	25 horse-power, nominal, works up to 90 horse-power.	434·65	–	434·75	–	–	–	434·65
		District Total (6 to 12 and 15 to 23) - - -			–	–	–	–	–	–	–

Districts of Rajshahi, Pabna, and Rangpur, 1892.

1	Kagla - - - -	Silk - - -	Vertical engine and boiler.	About 10 horse-power.	258	–	258	46	–	46	304
2	Sirajganj Jute Company, Limited, Sirajganj.	Gunny bags and cloths.	Steam - - -	200 horse-power.	2,133	829	2,961	472	39	511	3,472
3	Locomotive Carriage Workshop, Saidpur.	Repairs and renewals of railway rolling stock.	Steam-engines, one 25 horse-power vertical, one 10 horse-power engine.	One 25 horse-power engine and one 10 horse-power engine.	647	–	647	–	–	–	647

District of Darbhanga, 1892.

	Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a general Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory is exempted under Section 5 B (2) (*c*) or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
			Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
	13.	14.	15.	16.	17.	11.	19.	20.	21.	22.	23.	24.
1	Worked from 6 a.m. to 4.30 p.m., with a mid-day stoppage of 1½ hours, from 11 to 12.30.	General holidays on Sunday and Saturday afternoon.	–	–	1	1	1	1	–	–	2	The accident mentioned was caused by an axle-box slipping on the left foot of an operative and thereby hurting him slightly.

District of Saran, 1892.

1	Worked by stoppages -	Sunday whole holiday, and Saturday afternoon half-holiday.	–	1	–	1	1	1	1	–	3	Besides the holidays noted in Column 14, the factory was closed on the following days in each month, as shown below:— 5th and 6th August 1892, Moharrum - 2 days. 26th to 30th September 1892, Durga Puja - 5 „ 1st and 3rd October 1892, Durga Pujah 5 „ 3rd, 4th, 5th, 7th and 8th November 1892, Sonepur Fair - - - 5 „ 23rd to 31st December 1892, Christmas - - - 9 „ 23 „

District of Monghyr, 1892.

1	Worked from 6 a.m. to 4.30 p.m., with a mid-day stoppage of 1½ hours, from 11 to 12.30.	General holidays on Sunday and Saturday afternoon.	–	–	1	1	1	1	–	–	2	The accident mentioned was caused by an axle box slipping on the left foot of an operative and thereby hurting him slightly.

District of Bhagalpur, 1892.

1	Work is stopped daily from 11 a.m. to 12 noon in winter, and from 10.30 a.m. to 1 p.m. in the hot weather; no night work.	Work is stopped on all Sundays, Good Friday, Christmas Day, and Empress's Birthday, being general holidays for the whole day.	–	–	5	5	11	1	311	17	340	
	—	—	–	–	–	–	–	–	–	–	–	

Districts of Rajshahi, Pabna, and Rangpur, 1892.

	District Rajshahi.											
1	Worked by stoppage, 7.30 to 11.30 a.m., and 1.30 to 4.30 p.m.	The factory is exempted from the operation of Sub-section 1 of Section 5 B; *vide* Bengal Government notification, No. 29 T.G., dated 11th October 1892.	–	–	–	–	2	2	–	–	4	
	District Pabna.											
2	This mill is worked by shifts.	General holiday on Sundays.	–	2	2	4	2	1	2	–	–	
	District Rangpur.											
3	Worked by stoppages; working hours 6.30 to 10.30 a.m. and 11.30 a.m. to 3.30 p.m.	General holiday on Sundays.	–	1	–	1	–	2	–	–	4	

FORM II.—STATEMENT to accompany Annual Provincial Report on the

NAME OF DISTRICT.	Number of Factories within the Scope of the Act.												
	Cotton Mills.	Jute Mills.	Woollen Mills.	Paper Mills.	Breweries.	Flour Mills.	Cotton Cleaning Factories.	Cotton Presses.	Jute Presses.	Leather Works.	Iron Works or Foundries.	Sugar Works.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	
24-Parganas	4	14	–	1	–	–	–	–	12	–	2	1	1
Calcutta	–	–	–	–	–	–	–	–	3	–	3	–	2
Nadia	–	–	–	–	–	–	–	–	–	–	–	1	3
Jessore	–	–	–	–	–	–	–	–	–	–	–	1	4
Howrah	4	5	–	1	1	2	–	–	4	–	5	–	5
Midnapore	–	–	–	–	–	–	–	–	–	–	–	–	6
Burdwan	–	–	–	1	–	–	–	–	–	–	1	–	7
Hooghly	–	5	–	–	–	–	–	–	–	–	–	–	8
Chittagong	–	–	–	–	–	–	–	–	–	–	1	–	9
Cuttack	–	–	–	–	–	–	–	–	–	–	1	–	10
Dacca	–	12	–	–	–	–	–	–	15	–	1	–	11
Patna	–	–	–	–	–	–	–	–	–	–	–	–	12
Shahabad	–	–	–	–	–	–	–	–	–	–	–	1	13
Darbhanga	–	–	–	–	–	–	–	–	–	–	–	–	14
Saran	–	–	–	–	–	–	–	–	–	–	–	–	15
Monghyr	–	–	–	–	–	–	–	–	–	–	–	–	16
Bhagalpur	–	–	1	–	–	–	–	–	–	–	–	–	17
Rajshahi	–	–	–	–	–	–	–	–	–	–	–	–	18
Patna	–	1	–	–	–	–	–	–	–	–	–	–	19
Rangpur	–	–	–	–	–	–	–	–	–	–	–	–	20
TOTAL	8	37	1	3	1	2	–	–	34	–	13	4	21

Working of the Factories Act for the Province of Bengal.

	Number of Factories within the Scope of the Act.													
	Printing Presses. 14.	Pottery Works. 14(*a*).	Rice Mills. 14(*b*).	Bone Mills. 14(*c*).	Ice Mills. 14(*d*).	Weaving. 14(*e*).	Oil Mills. 14(*f*).	Instrument Makers. 14(*g*).	Coach-Builders. 14(*h*).	Mint. 14(*i*).	Silk Mills. 14(*j*).	Railway Workshop. 14(*k*).	Clothing Agency. 14(*l*).	Telegraph Works. 14(*m*).
1	–	–	–	–	1	–	–	–	–	–	1	1	1	1
2	3	–	–	–	1	–	3	1	2	1	–	–	–	–
3	–	–	–	–	–	–	–	–	–	–	–	–	–	–
4	–	–	–	–	–	–	–	–	–	–	–	–	–	–
5	1	–	–	–	–	–	–	–	–	–	–	–	–	–
6	–	–	–	–	–	–	–	–	–	–	1	–	–	–
7	–	1	–	–	–	–	–	–	–	–	–	–	–	–
8	–	–	–	1	–	–	–	–	–	–	–	–	–	–
9	–	–	1	–	–	–	–	–	–	–	–	–	–	–
10	–	–	–	–	–	–	–	–	–	–	–	–	–	–
11	–	–	–	–	–	–	–	–	–	–	–	–	–	–
12	–	–	–	–	–	–	–	–	–	–	–	–	–	–
13	–	–	–	–	–	1	–	–	–	–	–	–	–	–
14	–	–	–	–	–	–	–	–	–	–	–	1	–	–
15	–	–	–	–	–	–	–	–	–	–	–	1	–	–
16	–	–	–	–	–	–	–	–	–	–	–	1	–	–
17	–	–	–	–	–	–	–	–	–	–	–	–	–	–
18	–	–	–	–	–	–	–	–	–	–	1	–	–	–
19	–	–	–	–	–	–	–	–	–	–	–	–	–	–
20	–	–	–	–	–	–	–	–	–	–	–	1	–	–
21	4	1	1	1	2	1	3	1	2	1	3	5	1	1

(*Continued on page* 128.)

FORM II.—STATEMENT to accompany Annual Provincial Report on the

NAME OF DISTRICT.	Number of Factories within the Scope of the Act.									Number of Factories entered in Columns 2 to 16.			
	Municipal Works.	Stone Works.	Gas Works.	Dock-yards.	Arms and Ammunition.	Shellac Factories.	Opium Factories.	Other Factories within Scope of Act.	Total of Columns 2 to 15.	In which Steam Power is used.	In which Steam Power is not used.	Total of Columns 17 and 18.	
	14(*n*).	14(*p*).	14(*q*).	14(*r*).	14(*s*).	14(*t*)	14(*u*).	15.	16.	17.	18.	19.	
24-Parganas	1	1	1	3	3	1	–	–	49	47	2	49	1
Calcutta	–	–	–	–	–	–	–	–	17	15	2	17	2
Nadia	–	–	–	–	–	–	–	–	1	1	–	1	3
Jessore	–	–	–	–	–	–	–		1	1	–	1	4
Howrah	–	–	–	6	–	–	–	2	31	27	4	31	5
Midnapore	–	–	–	–	–	–	–	–	1	1	–	1	6
Burdwan	–	–	–	–	–	–	–	–	3	3		3	7
Hooghly	–	–	–	–	–	–		–	6	6	–	6	8
Chittagong	–	–	–	–	–	–	–	–	1	1	–	1	9
Cuttack	–	–	–	–	–	–	–	–	1	1	–	1	10
Dacca	–	–	–	–	–	–	–	–	28	13	15	28	11
Patna	–	–	–	–	–	–	1	–	1	1	–	1	12
Shahabad	–	–	–	–	–	–	–	1	3	3	–	3	13
Darbhanga	–	–	–	–	–	–	–	–	1	1	–	1	14
Saran	–	–	–	–	–	–	–	–	1	1	–	1	15
Monghyr	–	–	–	–	–	–	–	–	1	1	–	1	16
Bhagalpur	–	–	–	–	–	–	–	–	1	1	–	1	17
Rajshahi	–	–	–	–	–	–	–	–	1	1	–	1	18
Patna	–	–	–	–	–	–	–	–	1	1	–	1	19
Rangpur	–	–	–	–	–	–	–	–	1	1	–	1	20
TOTAL	1	1	1	9	3	1	1	3	150	127	23	150	21

Working of the Factories Act for the Province of Bengal—*continued.*

	Number of Factories entered in Columns 2 to 16.							Average Daily Number of Operatives Employed on the Factories entered in Columns 2 to 16.						Total of Columns 29 and 32.
	Inspected during the Year.					Not Inspected during the Year.	Total of Columns 24 and 25.	Adults.			Children.			
	Once only.	Twice (but not Three Times).	Three Times.	More than Three Times.	Total of Columns 20 to 23.			Males.	Females.	Total.	Males.	Females.	Total.	
	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.
1	2	12	31	4	49	–	49	42,873	7,349	50,222	4,530	378	4,908	55,130
2	–	8	5	4	17	–	17	4,821	178	4,999	120	–	120	5,119
3	–	1	–	–	1	–	1	90	–	90	–	–	–	90
4	1	–	–	–	1	–	1	87	–	87	–	–	–	87
5	1	12	16	2	31	–	31	19,633	3,937	23,570	1,513	263	1,776	25,346
6	1	–	–	–	1	–	1	60	2	62	6	–	6	68
7	3	–	–	–	3	–	3	2,265	402	2,667	207	29	236	2,903
8	–	–	5	1	6	–	6	8,981	2,829	11,810	1,165	66	1,231	13,041
9	–	–	–	–	–	1	1	360	–	360	–	–	–	360
10	–	1	–	–	1	–	1	288	12	300	–	–	–	300
11	17	9	1	1	28	–	28	6,080	149	6,229	228	90	318	6,547
12	–	–	–	1	1	–	1	231	26	257	–	–	–	257
13	–	1	2	–	3	–	3	841	6	847	34	2	36	883
14	–	1	–	–	1	–	1	445	–	445	–	–	–	445
15	–	–	1	–	1	–	1	410	–	410	–	–	–	410
16	–	–	1	–	1	–	1	4,049	55	4,104	60	–	60	4,164
17	–	–	–	1	1	–	1	434	–	434	–	–	–	434
18	–	–	–	1	1	–	1	258	–	258	46	–	46	304
19	–	–	–	1	1	–	1	2,132	829	2,961	472	39	511	3,472
20	–	–	–	1	1	–	1	647	–	647	–	–	–	647
21	25	45	62	17	149	1	150	94,985	15,774	110,759	8,381	867	9,248	120,007

(*Concluded on page* 130.)

FORM II.—STATEMENT to accompany Annual Provincial Report on the

NAME OF DISTRICT.	Number of Factories entered in Columns 2 to 16 worked mainly by—				Number of Factories entered in Columns 2 to 16.						Number of Accidents during the Year on Factories entered in Columns 2 to 16.				
	Shifts or Sets.	Mid-Day Stoppages.	Otherwise.	Total of Columns 34 to 36.	On which General Holiday ordinarily given.		Exempted.		Worked "otherwise," *i.e.*, not falling under Columns 38 to 41.	Total of Columns 38 to 42.	Fatal.	Serious.	Minor.	Total.	
					On Sundays.	On varying Week-Days.	Under Section 5B (2) (*c*).	Under Section 5B (2) (*d*).							
	34.	35.	36.	37.	38.	39.	40.	41.	42.	43.	44.	45.	46.	47.	
24-Parganas	33	16	–	49	33	–	16	–	–	49	1	86	64	151	1
Calcutta	4	10	3	17	10	3	4	–	–	17	–	1	4	5	2
Nadia	–	1	–	1	–	–	1	–	–	1	–	–	–	–	3
Jessore	1	–	–	1	–	–	1	–	–	1	–	–	–	–	4
Howrah	15	16	–	31	25	1	5	–	–	31	3	71	63	137	5
Midnapore	–	1		1	–	–	1	–	–	1	–	–	–	–	6
Burdwan	2	1	–	3	2	–	1	–	–	3	2	–	2	4	7
Hooghly	5	1	–	6	6	–	–	–	–	6	1	7	18	26	8
Chittagong	1	–	–	1	1	–	–	–	–	1	–	–	–	–	9
Cuttack	–	1	–	1	1	–	–	–	–	1	–	–	–	–	10
Dacca	9	16	3	28	8	–	20	–	–	28	–	–	1	1	11
Patna	–	1	–	1	1	–	–	–	–	1	–	–	–	–	12
Shahabad	–	3	–	3	2	–	1	–	–	3	–	–	–	–	13
Darbhanga	–	1	–	1	1	–	–	–	–	1	–	–	1	1	14
Saran	–	1	–	1	1	–	–	–	–	1	–	1	–	1	15
Monghyr	1	–	–	1	1	–	–	–	–	1	–	2	–	2	16
Bhagalpur	–	1	–	1	1	–	–	–	–	1	–	–	5	5	17
Rajshahi	–	1	–	1	–	–	1	–	–	1	–	–	–	–	18
Patna	1	–	–	1	1	–	–	–	–	1	–	2	2	4	19
Rangpur	–	1	–	1	1	–	–	–	–	1	–	1	–	1	20
TOTAL	72	72	6	150	95	4	51	–	–	150	7	171	160	338	21

Working of the Factories Act for the Province of Bengal—*continued.*

	Number of Persons Convicted during the Year in respect of Factories entered in Columns 2 to 16.												
	Under Section 15 (1) of the Factories Act, Clauses—										Under Section 15 (2) of Factories Act.	Total of Columns 57 and 58.	Remarks.
	a.	*b.*	*c.*	*d.*	*e.*	*f.*	*g.*	*h.*	*i.*	Total (*a*) to (*i*).			
	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.	58.	59.	60.
1	-	-	-	-	-	-	-	-	-	-	-	-	
2	-	-	-	-	-	-	-	-	-	-	-	-	
3	-	-	-	-	-	-	-	-	-	-	-	-	
4	-	-	-	-	-	-	-	-	-	-	-	-	
5	4	-	-	-	-	-	-	-	-	4	-	4	
6	-	-	-	-	-	-	-	-	-	-	-	-	
7	-	-	-	-	-	-	-	-	-	-	-	-	
8	-	-	-	-	-	-	-	-	-	-	-	-	
9	-	-	-	-	-	-	-	-	-	-	-	-	
10	-	-	-	-	-	-	-	-	-	-	-	-	
11	-	-	-		-	-	-	-	-	-	-	-	
12	-	-	-	-	-	-	-	-	-	-	-	-	
13	-	-	-	-	-	-	-	-	-	-	-	-	
14	-	-	-	-	-	-	-	-	-	-	-	-	
15	-	-	-	-	-	-	-	-	-	-	-	-	
16	-	-	-	-	-	-	-	-	-	-	-	-	
17	-	-	-	-	-	-	-	-	-	-	-	-	
18	-	-	-	-	-	-	-	-	-	-	-	-	
19	-	-	-	-	-	-	-	-	-	-	-	-	
20	-	-	-	-	-	-	-	-	-	-	-	-	
21	4	-	-	-	-	-	-	-	-	4	-	4	

STATEMENT showing the Rates of Wages of different Class of Operatives Employed in the Mills of the Hooghly District.

Names of Mills.	Class of Operatives.	Rates of Wages of the Workers paid Monthly.	Rates of Wages of the Labourers paid Weekly.	REMARKS.
Wellington Jute Mills, Rishra.	Males - -	Rs. 5 to Rs. 28	Re. 1-8 to Rs. 5 -	The mill worked partly throughout the week and partly for a number of days only, the total working days for the year being 278¾.
	Females - -	Nil	„ 1-6 to „ 3	
	Boys - -	Nil	„ 1 to „ 3	
	Girls - -	Nil	„ 1 to „ 1-6	
Hastings Jute Mills, Rishra, Serampore.	Males - -	Rs. 11 to Rs. 50	Re. 1-8 to Rs. 5-8	The mill worked throughout the year ending 31st December full weeks.
	Females - -	Nil	„ 1-4 to „ 3	
	Boys - -	Rs. 3 to Rs. 9	„ 0-12 to „ 1-6	
	Girls - -	Nil	„ 0-12 to „ 1-6	
India Jute Mills, Serampore.	Males - -	Rs. 10 to Rs. 25	Re. 1-8 to Rs. 4-8	The mill worked throughout the year ending 31st December full weeks.
	Females - -	Nil	„ 1 4 to „ 1-12	
	Boys - -	Nil	„ 0-12 to „ 2-4	
	Girls - -	Nil	Nil.	
Champdany Jute Mills -	Males - -	Rs. 10 to Rs. 30	Re. 1-8 to Rs. 5	The mill worked throughout the year ending 31st December full weeks.
	Females - -	Nil	„ 1-4 to „ 3	
	Boys - -	Nil	„ 0-12 to „ 2-4	
	Girls - -	Nil	Nil.	
Victoria Jute Mills - -	Males - -	Rs. 5 to Rs. 25	Re. 1-8 to Rs. 4-8	The mill worked throughout the year ending 31st December full weeks.
	Females - -	Nil	„ 1-4 to „ 1-12	
	Boys - -	Nil	„ 0-12 to „ 1-8	
	Girls - -	Nil	Nil.	
Bally Bone Mill, Utterpara.	Males - -	Rs. 7 to Rs. 30	- Nil -	The mill worked full time, except since August to 31st December 1892. During that time the mills closed 27 days in addition to Sundays.
	Females - -	„ 5 to Rs. 5-8		
	Boys - -	Nil.		
	Girls - -	Nil.		

Hooghly Magistracy, April 1893. *F. W. Duke*, Officiating Magistrate.

No. 1,827 of 1893.

From the Chief Secretary to Government, North-Western Provinces and Oudh, to the Secretary of the Government of India, Home Department (Judicial); dated Naini Tal, 26 July 1893.

Sir,

GENERAL DEPARTMENT.

I AM directed to forward copy of a letter No. 238, dated 11th April 1893, from the special inspector of factories in these Provinces, being a report on the working of the Factories Act during the Year 1892, together with the Provincial Statement (form II), and to make the following observations for the consideration of the Government of India.

2. The revised rules under the Indian Factories Act (a copy of which is enclosed, as directed in your letter No. $\frac{14 \text{ Judicial}}{753}$, dated 4th July 1893) were issued on 6th May 1893, and were therefore not in force during the year reported on, and the new Act (XI. of 1891) has hardly been in force for a sufficient time to enable the Lieutenant-Governor to make any observations of much value. The proper number of inspections, as required by the revised rules, were not made during the past year, but it is expected that they will be made during the current year.

3. The total number of factories within the scope of the Act in these Provinces was 47, of which the largest number (14) were cotton presses; of the remainder six are breweries, five cotton mills, and six railway workshops. Steam power is used in 38 of the 47 factories. Mr. Walsh's report, which includes Bengal as well as the North-Western Provinces and Oudh, notices the general suitability of the larger mills to the purposes for which they are intended.

Thirteen factories were not inspected during the year. Of this number the Agra district alone accounts for eight; these were cotton presses, and were not working till the magistrate, who was on leave part of the year, had gone out into camp. The officiating magistrate only inspected the other two factories in the district. One factory not inspected during the year was the railway workshops at Jhánsi These workshops were not entered on the register of factories till last month, but are included in the Provincial Statement, as they should have been entered as a factory and inspected. Their non-entry was due to doubts entertained by the local officers on the applicability to them of the definition of "factory" as given in the Act.

4. The average daily number of persons employed in the factories is made up of 16,631 men, 615 women, 1,113 boys and 12 girls. The health of the children employed in mills is said not to be as good in these Provinces as it is in Bengal. This is a point which should receive attention during the current year; and civil surgeons should at their inspections note any facts which are likely to be prejudicial to the health of the younger employés. Nine of the factories are reported to be worked by shifts or sets and 26 by midday stoppages, whilst the working of six factories is partly by one and partly by the other of these methods. Five of these six are Cawnpore factories, where the children are worked by shifts. Thirty-two factories are returned as having holidays on Sundays.

5. The factories exempted from certain provisions of the Act are the Government Army Boot and Equipment Factory and the Government Harness and Saddlery Factory in Cawnpore, which are exempted under section 5 B (2) (*c*), and the Rosa Sugar Works and Distillery, in the Sháhjahánpur district, which exempted under both 5 B (2) (*c*) and 5 B (2) (*d*).

6. The number of accidents during the year was 78, of which four were fatal, 24 serious and 50 minor. Two of the fatal accidents occurred in Cawnpore mills, where, however, the fencing of machinery is said to be carried out. The other two cases occurred in Lucknow, one in the Upper India Couper Paper Mills, where there is said to have been an unprotected driving belt, and to this the accident is presumably due. The magistrate has reported that the defect has been rectified.

The protection of dangerous machinery is understood to be generally carried out in a satisfactory manner, and Mr. Walsh is of opinion that the more serious accidents are, as a rule, due to gross carelessness on the part of the person injured.

7. No convictions in respect of any of the factories in these Provinces occurred during the year.

8. This Government approves generally of the special inspector's proposal that an inspector of boilers, to be paid by fees, should be appointed. The matter will be further considered on receipt of specific proposals for the appointment of an inspector, with a statement of the fees which it is suggested should be paid to him. The inspection of boilers would presumably only occupy a portion of his time, and arrangements might be made by which the locomotive superintendents of railways or some tried competent subordinates might be appointed inspectors.

9. The suggestion that the special inspector should be empowered, jointly with the magistrate of the district, to cross off the register of presses those that have complied with the Factory Act in such a way as to ensure the good health and comfort of those working in them, also commends itself to the Lieutenant-Governor.

I have, &c.
(signed) *J. J. D. LaTouche*,
Chief Secretary to Government,
North-Western Provinces and Oudh.

FORM II.—STATEMENT to accompany Annual Provincial Report

Name of Presidency or Province :

NAME OF DISTRICT.	Number of Factories within the scope of the Act.													
	Cotton Mills.	Jute Mills.	Woollen Mills.	Paper Mills.	Breweries.	Flour Mills.	Cotton cleaning Factories.	Cotton Presses.	Jute Presses.	Leather Works.	Iron Works or Foundries.	Sugar Works.	Printing Presses.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	
Aligarh	-	-	-	-	-	1	1	5	-	-	-	-	1	1
Saháranpur	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Dehra Dún	-	-	-	-	3	-	-	-	-	-	-	-	-	3
Sháhjahánpur	-	-	-	-	-	-	-	-	-	-	-	1	-	4
Bareilly	-	-	-	-	-	-	-	-	-	-	-	-	-	5
Agra	1	-	-	-	-	-	-	8	-	1	-	-	-	6
Farukhabad	-	-	-	-	-	-	-	-	-	-	-	-	-	7
Muttra	-	-	-	-	-	-	-	1	-	-	-	-	-	8
Cawnpore	4	1	1	-	-	-	-	-	-	2	-	-	-	9
Allahabad	-	-	-	-	-	-	-	-	-	-	2	-	-	10
Jhánsi	-	-	-	-	-	-	-	-	-	-	-	-	-	11
Almora	-	-	-	-	1	-	-	-	-	-	-	-	-	12
Naini Tal	-	-	-	-	1	-	-	-	-	-	-	-	-	13
Lucknow	-	-	-	1	1	-	-	-	-	-	-	-	-	14
TOTAL	5	1	1	1	6	1	1	14	-	3	2	1	1	15

on the working of the Factories Act during 1892.

North-Western Provinces and Oudh.

	Number of Factories within the scope of the Act.						Number of Factories entered in Columns 2 to 16.			Number of Factories entered in Columns 2 to 16.						
										Inspected during the Year.					Not inspected during the Year.	Total, Columns 24 and 26.
	Lock Manufactory.	Canal Foundry and Workshops.	Sappers and Miners' Workshops.	Railway Workshops.	Other Factories within scope of Act.	Total of Columns 2 to 15.	In which Steam Power is used.	In which Steam Power is not used.	Total, Columns 17 and 18.	Once only.	Twice (but not three times).	Three times.	More than three times.	Total, Columns 20 to 23.		
	14(a).	14(b).	14(c).	14(d).	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
1	1	–	–	–	–	9	7	2	9	7	1	–	–	8	1	9
2	–	1	1	1	–	3	2	1	3	2	1	–	–	3	–	3
3	–	–	–	–	–	3	1	2	3	1	1	–	–	2	1	3
4	–	–	–	–	–	1	1	–	1	–	1	–	–	1	–	1
5	–	–	–	1	–	1	1	–	1	–	–	–	–	–	1	1
6	–	–	–	–	–	10	7	3	10	–	1	1	–	2	8	10
7	–	–	–	–	‡1	1	1	–	1	–	–	1	–	1	–	1
8	–	–	–	–	–	1	1	–	1	–	–	–	–	–	1	1
9	–	–	–	–	–	8	8	–	8	–	–	2	6	8	–	8
10	–	–	–	1	–	3	3	–	3	1	2	–	–	3	–	3
11	–	–	–	1	–	1	1	–	1	–	–	–	–	–	1	1
12	–	–	–	–	–	1	1	–	1	–	1	–	–	1	–	1
13	–	–	–	–	–	1	–	1	1	–	–	1	–	1	–	1
14	–	–	–	2	–	4	4	–	4	–	4	–	–	4	–	4
15	1	1	1	6	1	47	38	9	47	11	12	5	6	34	13	47

(Concluded on page 136.)

FORM II.—STATEMENT to accompany Annual Provincial Report

Name of Presidency or Province :

NAME OF DISTRICT.	Average Daily Number of Operatives Employed on the Factories entered in Columns 2 to 16.							Number of Factories entered in Columns 2 to 16 worked mainly by				Number of Factories entered in Columns 2 to 16.						
	Adults.			Children.			Total of Columns 29 and 32.	Shifts or Sets.	Midday Stoppages.	Otherwise.	Total, Columns 34 to 36.	On which general Holiday ordinarily given.		Exempted.		Worked "otherwise," i.e. not falling under Columns 38 to 41.	Total, Columns 38 to 42.	
	Males.	Females.	Total.	Males.	Females.	Total.						On Sunday.	On varying Week-days.	Under Section 5B. (2) (c).	Under Section 5B. (2) (d).			
	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.	39.	40.	41.	42.	43.	
Aligarh	544·2	–	544·2	25·39	–	25·39	569·59	4	4	–	*8(9)	–	4 (4)	–	–	–	*12 (13)	1
Saháranpur	854	–	854	–	–	–	854	–	1	2	3	3	–	–	–	–	3	2
Dehra Dún	179	–	179	–	–	–	179	–	3	–	3	3	–	–	–	–	3	3
Sháhjahánpur	767	–	767	38	–	38	805	(1)		–	2	–	–	(1)		–	2	4
Bareilly	90	–	90	–	–	–	90	–	1	–	1	1	–	–	–	–	1	5
Agra	684·45	149·39	833·84	66	–	66	899·84	4	3	†3	10	5	2	–	–	†3	10	6
Farukhabad	556	–	556	16	–	16	572	–	1	–	1	(1)		–	–	–	2	7
Muttra	41	5	46	14	–	14	60	–	1	–	1	(1)		–	–	–	2	8
Cawnpore	8,770·83	452	9,222·83	944·58	11·5	956·08	10,178·91	2	3 (§5)	–	13	6	–	2	–	–	8	9
Allahabad	344	–	344	–	–	–	344	–	3	–	3	1	2	–	–	–	3	10
Jhánsi	989	–	989	–	–	–	989	–	1	–	1	1	–	–	–	–	1	11
Almora	30	–	30	–	–	–	30	–	1	–	1	(1)		–	–	–	2	12
Naini Tal	54	–	54	–	–	–	54	–	1	–	1	1	–	–	–	–	1	13
Lucknow	2,728	8·5	2,736·5	10	–	10	2,746·5	1	3	–	4	4	–	–	–	–	4	14
TOTAL	16,631·48	614·89	17,246·37	1,113·97	11·5	1,125·47	18,371·84	15	32	5	‖52 / 53	32	15	3	1	4	¶54 / 55	15

on the working of the Factories Act during 1892—*continued*.

North-Western Provinces and Oudh—*continued*.

	Number of Accidents during the Year, in Factories entered in Columns 2 to 16.				Number of Persons Convicted during the Year in respect of Factories entered in Columns 2 to 16.												Remarks.
					Under Section 15 (1) of the Factories Act, Clauses—										Under Section 15 (2) of Factories Act.	Total, Columns 57 & 58.	
	Fatal.	Serious.	Minor.	Total.	*a.*	*b.*	*c.*	*d.*	*e.*	*f.*	*g.*	*h.*	*i.*	Total, (*a*) to (*i.*)			
	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.	58.	59.	60.
1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	* Detail of printing press not given.
2	–	3	2	5	–	–	–	–	–	–	–	–	–	–	–	–	
3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
4	–	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	
5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
6	–	–	4	4	–	–	–	–	–	–	–	–	–	–	–	–	† For three factories details have not been given as they have either been closed during the year or worked occasionally; they have accordingly been entered in the alternative columns.
7	–	–	2	2	–	–	–	–	–	–	–	–	–	–	–	–	‡ Gun-carriage factory.
8	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
9	2	11	32	45	–	–	–	–	–	–	–	–	–	–	–	–	§ Children worked by shifts.
10	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
11	–	1	2	3	–	–	–	–	–	–	–	–	–	–	–	–	
12	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
13	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	‖ The excess of six over columns 16, 19, and 26, is due to the inclusion of the sugar works in Shâhjahânpur, and five mills in Cawnpore, working both by shifts and stoppages.
14	2	8	8	18	–	–	–	–	–	–	–	–	–	–	–	–	
15	4	24	24	78	–	–	–	–	–	–	–	–	–	–	–	–	¶ The excess of eight over columns 16, 19, and 26 is due to four presses in the Aligarh District, the one in the Muttra District, the Gun Carriage Factory at Farukhabad, and the Brewery at Almora, having holidays on both Sundays and varying week-days, and the Shâhjahânpur Sugar Works being exempted under Section 5B. (2) (*c*) and (*d*).

No. 238, dated 11 April 1893.

From *C. A. Walsh*, Esq., A.M.I.C.E., Special Inspector of Factories, North-West Provinces and Oudh, to Chief Secretary to Government, North-West Provinces and Oudh.

Sir,

Your No. $\frac{457}{III-301B}$, dated 10th March. In compliance with the above, and in accordance with Government of India letter No. $\frac{11-Judl.}{863}$, dated Simla, 30th June, I have the honour to submit my annual report on the working of the Indian Factory Act in Bengal, the North-Western Provinces and Oudh. I find there would be some difficulty in reporting on the factories of one province without reference being made to those of the other, hence I considered it desirable to compile one report, forwarding a copy of the same to the Government of Bengal and North-Western Provinces' Government simultaneously. Much that relates to one province is common to both, and subjects that are applicable to one only will be dealt with separately. I think by so doing the report may be of greater interest and useful in comparing the manner in which the Act has been generally received, and its various sections observed and rules carried out.

2. The amended Act of 1891 is comparatively new to the mill owners, and has not as yet been thoroughly understood by all, but in the majority of the cases I have been very favourably impressed by the manner in which the Act has been observed in both provinces, and the general result of my inspections has been extremely satisfactory.

Letter No. 457, paragragh 2, dated 10th March 1893.

3. Details regarding the number of inspections made by myself, magistrates, medical officers, and others can be obtained by reference to Form II. compiled from district statements, Form I, together with other information respecting the number of operatives employed, the system of working, accidents, &c.

4. There has been some unavoidable delay in circulating the rules issued under the Act in the North-Western Provinces, due principally to the draft rules having been forwarded to me and to the Secretary of Upper India Chamber of Commerce, inviting the opinions of managers and myself on certain points before final publication. Only a few inspections were made by the civil surgeon in some districts on that account, as their position as factory inspectors in the year under review was not clearly understood, but this year the full complement of inspections will be made.

Number employed.

5. The jute mills situated in Calcutta and the suburbs employ a far greater number of operatives than any other industry in the country. For example, there are 19 jute mills in the Presidency Division and Howrah, employing no less than 48,311 men, women, and children. Comparing these figures with the cotton mills, and a considerable difference is noticeable, taking eight large cotton mills of Bengal and four in the North-Western Provinces, they jointly employ 13,434 adults and children. Dividing these figures by the number of mills, we have the following result: each jute mill averagely employs 2,542 operatives, and each cotton mill averagely employs 1,117 operatives.

6. All the large mills of both provinces are exceedingly fine, strongly built, the rooms lime washed inside and colour washed outside periodically; most of the rooms are well lighted and ventilated. The jute mills are usually built on one floor, each room averaging from 15 to 19 feet in height, a height seldom or never attained in the home factories. I attribute the excellent ventilation more to this fact, combined with open doors and windows, than to any artificial means of ventilation occasionally adopted. There is, however, one exception that calls to mind the humid atmosphere and limited space occasionally allotted to the English operative in home factories, and this was built on the banks of

the Hughly 70 years ago from the designs of a Lancashire mill, the height of each room barely exceeding 10 feet. In my former report, dated 25th October, and addressed to the Government of Bengal, I expressed my opinion on the suitability of the mills of this country in general, and further comment now seems unnecessary.

7. The usual working hours in the jute mills average from 6 a.m. till 6.30 p.m. During the hot weather the mills may work from one to one and a half hours longer; it should, however, be remembered that no jute mill works by artificial light; consequently the hours are again reduced as the days become shorter. There are intervals during the day amounting to three hours, and it is the custom for the Indian operative to leave the mill entirely for this period. The English system of breakfast and dinner hours and other intervals are not suited to this country, as the Indian operative, preparatory to taking his food has to cook it, and then prefers an interval for rest or sleep after. This is arranged in the mills by introducing three shifts; one at nine a.m., one at 12 p.m., and another at three p.m. This custom has always met with general approval.

Working hours for adults and children.

The children in the jute mills work in two shifts, two separate sets being required for the purpose. A set working from six till nine and again from 12 till three p.m.; B set works from nine till 12 p.m. and three till seven a.m. In some mills these hours slightly differ. Again there a few mills in which the boys remain nine hours on the premises, but the intervals allowed during the day fully amount to two hours, so the actual employment does not exceed seven hours.

8. Respecting the health of the children, I have no reason to deviate from or alter the opinion I have previously arrived at, viz., that the majority of the children are thoroughly healthy, and that the work they perform is in no way detrimental to their health. This also appears to be the opinion of the civil surgeons I have spoken to, whose duty it is to inspect the children. No doubt possibly 5 or 10 per cent. of the children employed are weak, stunted in growth, and feeble for their age, but this cannot be attributed to the light work they perform in these mills. I have paid particular attention to the condition of the children as regards their health when travelling through the many villages and bazars my duties take me, and the same percentage may be observed that could not be brought under the category of healthy children. I allude to those that are not employed in either textile or non-textile factories.

Health of children.

The children working in the North-Western Provinces' mills do not appear on the whole as healthy as those in Bengal, but I can attribute no special reason for this; the wages they earn are less, but on the other hand living is cheaper.

9. There is no doubt the large mills have added much to the comfort and pleasure of the native worker, both adults and children, and they are now able to indulge in luxuries which were previously unobtainable. A family of four can earn from 30 to 40 rupees a month in the jute mills, a boy or girl alone of 10 or 11 years of age earning from three rupees eight annas to four rupees per mensem. In the North-Western Province these figures may be taken at one-third less, as labour is cheaper. The above wages appear to be higher than can be obtained by any other handicraft not requiring specially skilled labour. Comparing the average standard of wages earned by children and adults employed in these mills with the average obtainable in payment of outside labour, there is a striking difference in favour of the former. As a proof of this I will quote a passage from a recent report on the economic condition of Bengal: "A fairly comfortable living is gained in the Patna division by 60 per cent. of the agricultural population, about 5 per cent. of the population are in a better plight than the agriculturists. Blacksmiths, carpenters, masons, and thatchers earn an average of Rs. 12 a month, or more than sufficient to keep a family of five in comfort." A number of men, women, and children can at most times of the day be seen in the grounds of the large mills, either asleep under trees or shady parts of the buildings, taking their meals, bathing, or

smoking. A special shed having boen built in many mills for this purpose, the question might suggest itself to some few, why are so many able to leave their work at all times of the day, when in the home mills every one is kept under lock and key? The answer is simple, but a very striking one. There are 100 per cent. more hands employed in every jute mill in Bengal than is required to work a similar sized mill in Dundee.

Children in the Cawnpore mills.

10. The working of the Factory Act in the large cotton mills of Cawnpore is not as satisfactory as I could wish regarding the employment of the children and the hours they work, a percentage apparently working longer than they are entitled to by Section 7 of the Factory Act. The fault principally lies with the boys themselves, as they do all in their power to evade this order, as by so doing it enables them to receive double pay. The managers experience considerable difficulty while endeavouring to prevent this, but have not always been successful. If the boys are turned out of a mill in the middle of the day they have frequently been known to take the opportunity of working the second half day in another mill in the vicinity, drawing pay from both. It is not an easy matter to check this, as the boys change from mill to mill frequently, thus making it difficult to recognise them. To prevent this some mill owners have introduced a school on the premises with fairly good results. The boys attend twice a day for two hours at a time, and one hour interval besides for recreation enables them to remain at the mill throughout the day, with this advantage to the boys that they receive some free education. It should be borne in mind that the managers gain little or nothing by the employment of small boys, or "half times" as they are termed, as they are paid in proportion to the hours they work, viz., "half times" Re. 1-8 per mensem, and "full times" Rs. 3 per mensem.

11. Looking at the question of child labour from a supposed humane point of view, is there any great kindness shown to small boys or girls by turning them out of a mill in which their parents are at work to find their way home in the heat of the day alone to some distant village? It is no home to them when reached, as the doors are padlocked and must remain so until their parents or elder members of the family arrive. My experience has given me the impression that the mills are by many of the children regarded more in the light of a playground than a workshop with the advantage that their employment affords considerable assistance to their parents. Under these circumstances I should be glad if all managers would see fit to erect a school in or outside the mill premises, as the cost would be trivial and the advantage to themselves and boys considerable. Like the jute mills of Bengal (but not to the same extent) a far larger proportion of boys are engaged to attend to the work allotted them (generally at the ring spinning frames of the cotton mills) than is required for the purpose in a Lancashire mill; so it must be satisfactory to all those who have interested themselves on behalf of the child labour of this country to know the children are not expected to perform the same amount of work as is required from a boy or girl in an English mill.

Drinking water.

12. I notice the mills situated in the principal towns of the North-Western Provinces will shortly be able to obtain a plentiful supply of pure water. It is I think impossible to overrate the manifold advantages occurring from the power of being able to obtain in a mill of this country an unlimited supply of good drinking water, and I hope all will take advantage of this supply when the works are completed. The native operative once accustomed to good filtered water will doubtless relinquish the custom of drinking and bathing from the tanks and cesspools that so frequently surround their villages, a custom which cannot but result in the spread of infectious diseases. It would be conferring a great boon on the jute presses and other large factories situated at Chitpur and Cossipur if connection with the main pipes of the municipal supply could be arranged, and thus enable these large mills to obtain good drinking water, which is sadly needed in those parts.

Medical Officer.

13. I should like to bear testimony to the great assistance rendered and benefit conferred by the appointment of Civil Surgeons and other medical officers as inspectors of factories. Any suggestion I notice that they have made regarding sanitary arrangements, ventitation, or kindred subjects, have as a rule been efficiently carried out. It should however,

however, be pointed out that in some cases where complaint has been laid regarding disagreeable or noxious effluvia arising from latrine, drain, &c., the blame should not always be attached to the manager or owner. Many large mills pay from Rs. 500 to Rs. 1,200 annually to the municipal authorities for the purpose of securing cleanliness and efficient attention to this department. Managers should certainly be able to compel the municipality to carry out the work they undertake, not only by prompt and regular removal of night soil, but also by the frequent use of disinfectants. However, I am able to record that great improvements have been made by many mill owners in the matter of latrines, and orders in my last report have received due attention, and in a few instances in which no accommodation had been provided, suitable latrines are now in course of erection.

The manner in which the Act is received.

14. I am glad to notice that managers are tending far more than was formerly the case to recognise the Act as a law, and I have to offer my thanks to those magistrates who, having acquainted themselves with certain points in my reports, have in some cases enforced the law against the parties concerned. I have usually noticed that the way in which the provisions of the Act are complied with varies to some extent in proportion with the size and importance of the factory concerned; that is to say, the larger and more important a factory is, the more thoroughly and systematically are the various sections of the Act carried out. I attribute this fact to the circumstance that the largest mills obtain as a rule their leading hands from England and Scotland, who have been brought up from boyhood in the observance of, and on the lines of the Factory Act; whereas, in smaller establishments, where the manager and chief hands have received their training in this country, the Act is regarded as a nuisance and as applying to all other factories but their own.

Accidents.

15. As regards accidents, there are few fatal ones that occurred in the year under review. Although the percentage may appear high, many are so trivial that they should hardly be brought under the definition "accidents." The more serious ones are generally due to gross carelessness on the part of the person injured. However, I trust accidents will be reduced to the minimum, as dangerous parts of belting, gearing, &c., become better protected. The machinery in the newer mills requires little to be done in the way of fencing, as the machinery has been sent out well protected by the makers. In my next annual report I shall deal more fully with this subject, as copies of all accidents will be entered in my register. Now only those occurring in the town of Calcutta are forwarded direct to me.

Boiler Inspector.

16. When inspecting certain factories in the North-Western Provinces and Oudh it occurred to me that it would be advantageous for Government to introduce a system of supervision and periodical inspection of boilers. In several instances managers have expressed a wish that their boilers might be inspected by a competent official, and although it might not be considered necessary to appoint a boiler inspector similar to Bengal, yet at the same time it would be desirable to appoint some competent authority, such as the Locomotive Superintendent of a State Railway (if willing to accept the post), as his training qualifies him for such important duties. This would not add to the expense of Government supervision, as the fee for inspecting a boiler would naturally be paid by the owner.

Presses.

17. I should like to say a few words regarding the inspection of jute and cotton presses situated in outlying districts. It appears to me that these need hardly be brought under the operation of the Factory Act, but at the same time the Government might reserve to themselves the right of placing any press under the Act for the purpose of securing and enforcing the adoption of suitable sanitary arrangements. As a press is solely used to press raw material into a smaller space to facilitate export and reduce freight, it can hardly be termed a factory, and the number of days they work during the year would seldom amount to four months. Again the sorters of cotton and jute have no restriction placed on them as regards working hours, the system being piece or contract work. They come and go as they please. Much of my time is taken up travelling about the country in search of these presses, and when found are generally closed. I recommend the

Bengal and North-Western Provinces' Governments empower me, jointly with the magistrate of the district, to cross off the register of presses that have complied with such sections of the Factory Act as shall ensure the good health and comfort of those working in them.

Employment of women.

18. I have said little regarding the employment and condition of the women working in these mills, but in my next report I shall deal fully with this subject. The women to all appearance are healthy and generally engaged in the sewing and hemming rooms, but a few are employed in feeding the jute softener machine and carding machine, while in cotton mills their work generally consists of winding the yarn or frames turned by hand power. The women are usually allowed to bring their babies and little ones with them in such departments where no machinery is in use. The children may be seen at any time asleep or playing about. If this were not allowed it would be a great hardship to the mothers, as it would prevent them from earning their living, as the children are too young to be left alone. If any one entertains any doubt on this point, believing the babies are made to work, I feel sure Mr. Alexander, of the Ganges Jute Mill, would have no objection to them visiting his mill and seeing this department for themselves, when any doubts they may have held on this point would at once be dispelled. I mention the "Ganges" as it is one of the largest in Bengal and more easily accessible from Calcutta than any other.

19. Finally, it is with satisfaction I am able to state that, with few exceptions, the rules issued under the Act have been posted, the Government of India returns duly submitted, and the register of children maintained in the forms prescribed.

I regret I have been unable to report quite in the order suggested by the Government of India in the above quoted letter, as one subject has led on to another, but in my next report I may better able to conform to the order laid down.

No. $\frac{1,200}{\text{III—301B—177}}$ of 1893.

NOTIFICATION.— General Department.—Dated 6 May 1893.—Miscellaneous.

WITH reference to this Department Notification No. $\frac{321}{\text{III—301B—152}}$, dated the 17th February 1893, the following rules have been made by the Lieutenant-Governor and Chief Commissioner, North-Western Provinces and Oudh, and Section 18 (4) of the Indian Factories Act XV. of 1881, as amended by Act XI. of 1891, and are hereby published for general information and guidance :—

Rule 1.—Every inspector who is appointed under Section 3 of the Act shall, in respect of the factories in any district, be officially subordinate to the magistrate of the district. The magistrate of the district, in his capacity of inspector, shall be officially subordinate to the Commissioner of the division.

2. Each inspector shall keep a register of all factories within his jurisdiction in the Form A attached to these rules, and a permanent serial number shall be given to each factory.

3. Inspectors shall inspect factories within their jurisdiction not less than twice a year, and shall satisfy themselves that the provisions of the Act are duly observed. The inspectors should arrange between themselves for suitable dates of inspection.

4. Inspectors may enter a factory for the purposes of Section 4 of the Act at any time during the day, provided that they shall, in order to verify registers kept under Section 9 of the Act, examine the children employed only in working hours.

5. The

5. The magistrate of the district or provincial inspector shall send through the post, under registered cover, a notice to the occupier of any factory which he may consider as coming within the purview of the Act, intimating his intention of placing the factory upon his register.

6. Any person served with a notice under Rule 5 whose premises do not fall within the definition of a factory given in the Act may, within 15 days of the receipt of such notice, forward to the magistrate of the district a statement setting forth his objections to the registration of the premises as a factory. The district magistrate shall consider and dispose of such objections after making such inquiry as he may deem necessary, and shall make up his register of factories in accordance with the provisions of the Act, intimating his decision to the provincial and medical inspectors.

7. When any premises cease to be occupied as a factory, the occupier may give notice of the fact to the district magistrate, who shall, if satisfied that the Act is no longer applicable to such premises, remove them from his register of factories, and intimate the fact of his having done so to the provincial and medical inspectors.

8. Each inspector shall keep a register of inspections in Form B below, in which shall be recorded all orders or remarks passed by him at each inspection.

9. Each inspector shall at once furnish a copy of his inspection memorandum to the Commissioner of the division (through the magistrate of the district, if the inspector be not himself such magistrate) and also to the occupier of the factory inspected. The despatch through the post, under registered cover, of a copy of the inspection memorandum shall be deemed to be sufficient service on the occupier of the factory of any orders or directions therein contained.

10. It shall be the duty of the civil surgeon in each district to certify, in Form C below, the age of any person employed, or desirous of being employed, in a factory, when called upon to do so under Section 5 of the Act. A fee of four annas shall be the fee payable to a certifying surgeon by a person employed in a factory for examining him. After examination the civil surgeon shall give him a certificate as to his age according to the provisions of that section. The district magistrate shall provide the civil surgeon with the required forms of certificate.

11. Every occupier of a factory shall keep a file of all certificates of certifying surgeons relating to children in his employ, and shall produce it when required by the inspector. Every such certificate shall be returned by such occupier to the parent or guardian of the person to whom it relates on his leaving the factory for other employ, and on demand of such parent or guardian and on receipt of the cost of the certificate, if such cost has been paid by the occupier.

12. Every occupier of a factory shall keep a monthly register in Form D attached to these rules, and no such register shall be destroyed or removed from the factory without the written permission of the magistrate of the district.

13. Notice in writing of all accidents resulting in death or from which the injury is evidently so severe that there is no reasonable hope that the injured person will be able to return to his work within 48 hours shall be given on the day on which the accident occurs. Notice of accidents of a less severe character, but which, nevertheless, prevent the person injured from returning to his work within 48 hours of their occurrence, shall be given immediately on the expiry of the 48 hours' interval allowed by Section 13 of the Act. All notices of accidents shall be in Form E, and shall contain the name of the person or persons injured, and full information as to the nature and cause of the accident, and shall be sent by special messenger to the magistrate of the district and to the nearest police-station. A copy of the notice shall be sent by post to the provincial inspector at his headquarters, Calcutta.

 14. Every

14. Every order for the fencing of any part of the machinery or mill-gearing of a factory which the district magistrate or provincial inspector may pass under Section 12 (*e*) of the Act shall state clearly what is required, so that the said machinery or gearing may be securely fenced, and shall specify a reasonable time within which what is required to be done shall be completed, and it shall further give notice that if it shall not be so completed, the person responsible for the breach of the order will be prosecuted under Section 15 of the Act.

15. Every occupier of a factory shall set up and maintain, in a conspicuous place in the factory, a printed or written notice, in English and the vernacular, of the daily working hours of the factory, in Form F below.

16. A peals from the orders of inspectors under the Act shall lie to the Commissioner of the division in which the factory is situate.

17. Appeals should be in the form of a memorandum of appeal, similar to that contained in the fourth schedule to the Civil Procedure Code, No. 173, and the stamp fee for such appeal should be regulated by Article 11, Schedule II. of the Court Fees Act.

18. If the order of an inspector is set aside or modified in appeal, the inspector, shall, as early as possible, deliver to the occupant of the factory such amended order as may be in conformity with the orders of the Commissioner.

19. The matters which medical inspectors should enquire into mainly are—

(1) Cases in which children under the authorised age (9 years) are employed in factories;

(2) The observance of the sanitary rules issued under Section 2, Sub-section (1), Clauses (*b*) and (*c*).

Their reports should give the information required by the questions in Appendix I. Factories must be inspected once a quarter; the visits should be made unexpectedly.

20. In every factory a supply of pure potable water from one or other of the following sources shall be provided:—

(*a*) from a general municipal water service;

(*b*) from one or more wells so situated as not to be liable to be polluted or contaminated with organic matter or other impurities.

21. When taps are not used, a suitable establishment must be maintained for the drawing, protection, and distribution of the water.

22. Proper arrangements must be made for maintaining, in drained and cleanly condition, the area around the spot set apart for the distribution of the water.

23. Every occupier of a factory shall, on every day on which work is carried on in the factory he occupies, have available at the said factory for the use of the persons employed therein, free of cost to them, a water supply consisting of at least twice as many gallons of water as there are persons employed in the factory. Of the whole supply at least as many gallons as there are persons employed in the factory shall be fit for potable purposes, and the remainder shall be fit for purposes of washing.

24. All the inside walls of the rooms of every factory, and all the ceilings, or tops of such rooms (whether such walls, ceilings, or tops be plastered or not), and all the passages and staircases of every factory, if they had not been painted with oil or varnished once at least within seven years, shall be lime-washed by the occupier of the factory once at least within every 14 months, to date from the period when last lime-washed; and if they have been so painted or varnished shall be washed by the said occupier with hot water and soap once at least within every 14 months, to date from the period when last washed.

25. The

25. The floors of factories shall be swept at least once a week, or oftener if to do so is necessary to maintain them in a cleanly condition.

26. For every factory adequate latrine accommodation shall be provided in part of the grounds detached from any other factory buildings. In no case shall there be less than one latrine seat for every 50 persons employed.

27. Whenever women are employed, separate latrines, properly screened off from observation and secluded from latrines for the males, shall be provided for women.

28. When any general system of underground sewerage is in force in a municipality, all factory latrines and urinals within the municipality shall be connected with the sewerage system.

29. When no underground sewerage system exists, the dry-earth system, with separate vessels for solid and liquid excreta, must be adopted, and satisfactory arrangements must be maintained for the regular removal and disposal of excreta.

30. All drains carrying waste or sullage water shall be constructed in masonry or other impermeable material, and shall be regularly flushed and connected with some recognised drainage line.

31. The compound surrounding every factory shall be maintained in a strictly sanitary and cleanly condition.

32. A legible copy of these rules, with a translation thereof in the vernacular of the district in which the factory is situated, shall be kept hanging in a conspicuous place in each factory.

33. If the copy become defaced or illegible, a fresh copy must be purchased. Copies of these rules and of the Factory Act can be obtained at a price of five annas each, either in English or vernacular, from the Government Press, Allahabad.

Form A.

Register of Factories.

_____*District.* _____*Division.*

Serial Number.	Town, thána, or other Local Division in which Factory is situated.	Name or Description of Factory.	Nature of Business carried on.	Name of Occupier.	Number of Persons ordinarily Employed.				Dates of Inspection during the Year 18 .
					Adults.		Children.		
					Men.	Women.	Male.	Female.	

[*N.B.*—This register should be re-written at the commencement of each calendar year.]

FORM B.

REGISTER OF INSPECTIONS OF FACTORIES.

_____ *District.* _____ *Division.*

Number of Factory in Register A.	Name or Description of Factory.	Name of Occupier.	Date of Inspection.	Number of Persons at Work on Date of Inspection.			
				Adults.		Children.	
				Men.	Women.	Male.	Female.

REMARKS AND ORDERS.

1. Condition of fencing.
2. Supply of drinking water.
3. Sanitary arrangements.
4. Whether returns are submitted in due time.
5. Whether registers are duly kept.
6. Age of children.
7. Other remarks.

FORM C.

No._____.

Dated the____ day of_____

Name of person examined_____

_____

Son of_____

Daughter of_____

Residing at_____

Name and locality of factory at which to be employed_____

_____

Age certified_____

(Signed)
Certifying Surgeon.

FORM C.

(*Under Rule* 12 *of the Rules made under Section* 18 *of the Indian Factories Act*, 1881.)

CERTIFICATE under Section 5 of the Indian Factories Act, 1881.

No._____.

Dated the____day of_____18 .

I HEREBY certify that I have this day examined—

(Name)_____

son of_____

daughter of_____

residing at_____

who is ___employed___ in the _____
desirous of being employed (state name and locality of factory)
and that his age, as nearly as it can be ascertained from my examination, is years.

(Signed)
Certifying Surgeon.

FORM D.

Monthly Factory Register of Children admitted to employment in _____

Name and locality of Factory _____.

Serial Number.	Name of Child.	Sex.	Name of Parent or Guardian.	Parent's Residence.	Age on Admission as given by Parent or certified by Certifying Surgeon.	Nature of Employment.	Date of First Admission.	Name of Certifying Surgeon (if any), and Number and Date of his Certificate.
1	2	3	4	5	6	7	8	9

FORM E.

(*Under Rule* 13 *of the Rules made under Section* 18 *of the Indian Factories Act, XV. of* 1881, *as amended by Section* 16 *of Act XI. of* 1891.)

Form of Notice of Accidents occurring in a Factory.

To

SIR,

I, _____, beg hereby to give notice, under Section 13 of the Indian Factories Act, that an accident occurred in the factory of _____ at _____ o'clock this day, causing _____ to the persons mentioned below :—

Name.	Caste.	Sex.	Age.	Nature of Injury.

2. The accident was caused by _____

3. The injured persons are under treatment by _____ (or have been removed to the hospital).

I have, &c.

Manager.

Dated _____

FORM F.

Form of Register of Hours of Employment.

HOURS OF COMMENCING AND CLOSING WORK DAILY.									REMARKS.
Commencing Hour.			Intervals of Rest.			Closing Hour.			
Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	

The following notifications of the Government of India are republished:

No. 122.

Government of India, Home Department (Judicial). Dated Calcutta, the 27th January 1892.

NOTIFICATION.

IN exercise of the powers conferred by Section 5 of the Indian Factories Act (XV. of 1881), as amended by Act XI. of 1891, the Governor-General in Council is pleased to prescribe a fee of four annas as the fee payable to a certifying surgeon by a person employed, or desirous of being employed, in a factory for examining him and granting him a certificate in accordance with the provisions of that section.

No. 428.

Government of India, Home Department (Judicial). Dated Calcutta, the 25th March 1892.

NOTIFICATION.

IN exercise of the power conferred by clause (2), Section 18, of the Indian Factories Act, 1881, as amended by Act XI. of 1891, the Governor-General in Council has been pleased to make the following rule:

Every occupier of a factory shall furnish to the magistrate of the district or, if the factory is situate within the limits of a presidency town, to the Special Inspector of Factories, or other officer designated in this behalf by the Local Government, the undermentioned returns on or before the dates specified against each:

I. On

I. On or before the 15th July and the 15th January, respectively, a half-yearly return relating to the first and second half of each calendar year in the following form :

Name and situation of Factory.	Name of owner or occupier.	Name of manager.	Nature of industry.	Nature and amount of moving power.	Average daily number of operatives employed.				Whether the factory is worked by shifts or stoppages. If the latter, the hour and extent of daily stoppage.	Whether there is a general holiday on Sunday or on varying week days, or whether the factory has been exempted from the rule as to Sunday labour, under Section 5 B (1), Clause (*c*) of the Act.	Remarks.
					Adults.		Children.				
					Male.	Female.	Male.	Female.			

N.B.—The average daily number of children is to be taken from the register of children kept in the factory.

II. On or before the 15th January of each year an annual return in the following form regarding measurements and space :—

Name and situation of Factory.	Name of occupier.	Measurements and cubical contents of each room in the Factory.	Area of the floor space of any room shown in the preceding column occupied by machinery or other fixtures.	Remarks.

III. Before the end of each calendar month a return giving notice of all the days on which the factory will be closed during the ensuing month.

APPENDIX I.

Name of factory _____

Date of inspection _____ _____

1. Number of persons at work on date of inspection :

Adults - - - - - - - - - { Male. / Female.

Children - - - - - - - - - { Male. / Female.

2. Names of children, if any, who in the opinion of the inspector are under nine.

3. Names of any children, if any, under 14 who are not entered in register of children (Form D.).

4. Have you inspected the file of certificates kept by the occupier of the factory under Rule 13 of the rules of 1882? Is it in order?

5. How many certificates have you tested by personal examination of the children to whom they refer?

6. Is the notice required by Section 10, Clause 1 of the Act, set up in a conspicuous place in the factory?

7. Are the intervals of rest prescribed by Section 6, Sub-section (3), and Section 7, Sub-section (4), and detailed in the notice, duly observed?

8. From what source (*a*) is the drinking water, (*b*) the washing water, supplied?

9. Is the supply in each case equal to that prescribed by rule?——

10. Is the water pure?

11. Is the drinking water properly protected from pollution, and are the arrangements prescribed by Rules 2, 3, and 4 properly maintained?

12. When were the ceilings, walls, passages and staircases last lime-washed?

13. Are they in need of a fresh wash?

14. Is the factory generally in a cleanly condition?

15. Is there adequate latrine accommodation?

16. How many seats are there—

(*a*) in the latrine for men;
(*b*) in the latrine for women?

17. If there is a system of underground sewerage; are the latrines and urinals connected with it?

18. Is the dry earth system adopted, and what are the arrangements for the removal and disposal of the excreta?

19. On the date of inspection were the latrines in a cleanly condition?

20. Are all the drains carrying waste or sullage water constructed in masonry or other impermeable material?

21. Are they connected with some recognised drainage line?

22. Are the arrangements for flushing them adequate?

23. Is the compound kept in a strictly sanitary and cleanly condition?

24. Can you detect any defect in ventilation which would cause an accumulation of gasses, vapours, dust or other impurities whereby injury to health is likely to arise?

25. What is the general health of the operatives, especially of the women and children?

26. General remarks.

By order, &c.
J. Woodburn,
Chief Secretary to Government, North-Western Provinces and Oudh.

Nos. 1201 to 1257, III.—301 B-178.

COPY forwarded to all Commissioners of Divisions and District Officers, North-W stern Provinces and Oudh, for information and guidance.

No. 1258.—III. 301 B-179.

Copy forwarded to Mr. *C. A. Walsh*, Special Inspector of Factories, North-Western Provinces and Oudh, for information and guidance.

No. 1259.—III. 301 B 180.

Copy also forwarded to the Secretary, Upper India Chamber of Commerce, Cawnpore, for information, with reference to correspondence ending with his letter, dated 29th March 1893.

No. 1260.—III. 301 B-181.

Copy also forwarded to the Inspector General of Civil Hospitals, North-Western Provinces and Oudh, for information and communication to Civil Surgeons.

By order &c.,
F. E. Taylor,
Under Secretary to Government, North-Western Provinces and Oudh.

No. 1396.

From *R. E. Younghusband*, Esq., Officiating Junior Secretary to Government, Punjab and its Dependencies, to the Secretary to the Government of India Home Department, dated 12th December 1893.

(Home.—Judicial.)

Sir,

WITH reference to your letters noted on the margin, I am directed to forward, for the information of the Government of India, a copy of the Report on the working of the Indian Factories Act in the Punjab during the year 1892, together with a copy of Notifications Nos. 969 and 970, dated 22nd October 1892 respectively, publishing rules for the better control of factories in the Punjab.

No. 11 Judicial, dated 30th June 1892. 865

No. 14 Judicial, dated 4th July 1893. 754

I have, &c.
(signed) *R. E. Younghusband*,
Officiating Junior Secretary to Government, Punjab.

REPORT on the Working of the Factories Act in the Punjab during the Year 1892.

THERE were 35 factories in the Punjab during the year under report which came within the scope of the Act. Of these 34 were worked with steam power, and there was one in which steam power was not used.

The number of factories inspected during the year was 18. Of the factories inspected six were inspected once only, 10 twice, one three times, and one more than three times. The rules, which require at least two inspections of each factory to be made in the year, were not published till near the end of 1892. The attention of district magistrates and civil surgeons will be drawn to their duties in regard to the inspection of factories It appears from the reports received that some of the factories which are not recorded as having been formally inspected were visited by inspecting officers.

Delhi District.—There are eight factories in the Delhi district which came within the scope of the Act. Each of these was inspected twice during the year.

At his inspection of the Delhi Cloth and General Mills the inspector found that the cog-wheels were not sufficiently protected, and that the rope bands passing round the driving wheel also needed protection by a railing. It was also observed that the notice required under Section 10 of the Act had not been set up, and that the platform of the drinking well needed to be protected. These defects were pointed out to the manager of the mills by the inspector, who fixed a date by which his orders should be complied with. When the second inspection was made by the joint inspector it was found that all the orders of the inspector had been fully carried out.

Delhi Cotton Mills.—It was found on inspection that the rope pulleys had not been protected by a hand rail, and that the axles of the wheels needed a box cover. The notice under Section 10 had also not been exhibited, and the drinking well needed a protecting platform. The inspector's orders to remedy these defects were fully carried out before the date of the second inspection.

Delhi and Northern Flour Mills.—In these mills the inspector noticed that the sunk race that holds the driving ropes and the vertical bevelled cogs of two of the sifting machines needed proper protection, and that the belting of the rollers on the first floor required a box cover to the height of about one foot. The orders given to remedy these defects were promptly carried out.

Iron Foundry, Chaori Bazar.—In this factory the gearing of the planing machine required protection, and a small shaft was needed to work the boring machine. The inspector's orders were duly carried out by the prescribed date.

Delhi Iron Works, Chariwala Bazar.—In his inspection of these works the district inspector directed that the children employed should be sent to the civil surgeon for certification, this matter not having been attended to by the management, and the order was at once complied with.

In the remaining mills in the Delhi district the inspector found that the machinery was sufficiently well protected and that due attention had been paid to the matters of sanitation and water supply.

Gurgaon District.—It appears from Statement I. that the cotton press at Rewari was inspected once during the year by the district magistrate; but the deputy commissioner makes no mention of this in his report, and does not say what was the result of his inspection.

Mooltan District.—In the Mooltan district there were three factories working in the year 1892 which came within the scope of the Act. None of these were inspected till after the close of the year under report. A general résumé of the inspections, the results of which were on the whole satisfactory, will be given in the report for 1893.

Montgomery District.—The cotton factory at Okara was inspected on the 30th of November 1892. Eighty-four operatives were employed at the time. Certain defects were discovered, and the inspector passed the following orders to remedy them :—

(1) For the fencing by a wall or woodwork of that part of the machinery called the "Opener."

(2) For the provision of separate latrine accommodation for females.

(3) For the closure of the factory on Sundays or grant of a whole day as a holiday on one of three days preceding or succeeding the Sunday.

(4) Approving the employment of operatives by shifts at three shifts daily for eight hours a shift to prevent violation of Section 6 (2) of the Act.

(5) For the posting of a written notice showing the working hours and hours for relaxation in accordance with Section 10 (1) of the Act.

A copy of these orders was communicated to the managers of the factory, and it is understood that the defects pointed out have been remedied.

Lahore

Lahore District.—Besides the large North-Western Railway workshops the only factories in the Lahore district during the year were the Punjab Oil and Flour Mills and Messrs. Robson & Co.'s brass and iron foundry, the latter of which has been closed since Mr. Robson's death on the 30th November 1892. It is to be regretted that none of the factories were inspected during the year, but as the factories are, with these exceptions, all State railway workshops, there is reason to believe that all proper precautions are taken and that the arrangements are satisfactory.

Amritsar District.—The Deputy Commissioner reports that the Government forage factory is under competent management and is periodically inspected by a Government mechanic. The only other factories in the Amritsar district are the Amritsar Manufactory Company's factory and the Cotton Ginning Company's factory. Regular inspections of these factories were not made during the year, but it appears from the Deputy Commissioner's report that he has since inspected them and passed such orders as he found necessary.

Gurdáspur District.—There are two factories in the Gurdáspur district, viz., the New Egerton Woollen Mills at Dhárìwál and the Punjab Sugar Works Factory at Sujánpur. The former was inspected twice during the year and the latter once. In both cases the results of the inspection were most satisfactory, and everything was found in good order. In the Punjáb Sugar Works the notice required by Section 10 was not hung up; the manager was instructed to remedy this defect.

Rawalpindi District.—There are six factories in the Rawálpindi district to which the Act applies. Steam power is employed in five of these, while manual power is used in one, viz., Bùta Singh's Tent Manufactory. The two breweries were inspected by the inspector. All the factories in the district were inspected by the joint inspector. The Deputy Commissioner reports that he found the sanitary arrangements and ventilation of the two breweries all that could be desired, and that the joint inspector's reports were also satisfactory.

Sanitary conditions of and sanitary arrangements on factories.

2. The sanitary condition of factories and sanitary arrangements are reported to be generally satisfactory. In two or three factories in Delhi it was found that insufficient attention had been paid to the sanitary requirements of the mill hands. The Civil Surgeon's suggestions in this matter were promptly attended to. It was also found that there was no separate latrine accommodation for females at the Okára factory in the Montgomery district, and necessary orders were issued on this point.

The general health of the operatives.

3. The health of operatives employed in factories in the Punjab was generally good. In the Delhi, Mooltan, and Gurdáspur districts they suffered a good deal from fever, but this was due rather to the general unhealthiness which prevailed throughout these pistricts during the past autumn than to any sanitary defects in the factories in which they were employed. Malarious fevers were prevalent throughout the province during the autumn months to an unusual extent, and the death-rate from fevers alone in the Punjab during the year was over 34 per thousand. In the Gurdáspur district especially the health of the operatives was very poor, 40 per cent. in one factory being off duty owing to fever. The health of the women and children was generally good.

Wages and general condition of operatives.

4. In the Delhi district no complaints on the part of the operatives in regard to their wages or the treatment they receive was made. The Deputy Commissioner reports that they are well paid and appear to be quite satisfied with their lot.

In the cotton press at Rewári in the Gurgaon district the following wages are said to be paid :—

For miscellaneous work.

	Rs.	a.	p.	
Able-bodied male labourers - -	–	3	–	each per diem.
Women labourers - - - -	–	2	–	ditto.
Children - - - - -	–	1	6	ditto.

For carrying cotton to the press.

	Rs.	a.	p.	
For 100 bales - - - - - -	5	5	–	or 10 pies per bale.

Male labourers are exclusively employed on this work.

For packing bales.

	Rs.	a.	p.	
For 100 bales - - - - -	4	12	–	or 9 pies per bale.

Male labourers are exclusively employed on this work.

The Commissioner of the Lahore division makes the following remarks on this subject:—"Wages paid to operatives seem to be good throughout the division, and even if they receive slightly less than the ordinary wages of other labourers of their class (as in Mooltan), they prefer factory work, as their employment is continuous, whereas ordinary labourers can only get work when their is a demand for their labour.

"In the Lahore district the greater portion of factory operatives are artisans, and they are reported by the Deputy Commissioner to receive better wages than can be had in the outside market. One advantage the factory employé has over the rural labourer is that the former is paid cash either daily or at regular intervals; the rural labourer, on the other hand, receives his wages in kind, generally grain, and this at the termination of each harvest."

In the Mooltan district the wages paid to mill hands are reported to be four annas a day to men, three annas to women, and two annas to children.

Wages on an average at the rate of three annas a day are paid to the operatives in the Cotton Ginning Factory at Okára, exclusive of those employed on special work, who are paid higher.

In the New Egerton Woollen Mills, Dháriwál, wages vary from 5 rupees to 60 rupees per mensem, and in the Sugar Works at Sujánpur from 4 rupees to 50 rupees per memsem. The condition of operatives in the mills is good, as they have continuous employment and a fixed income and reside conveniently close to their work. Labourers of other classes depend upon the demand for labour which at times slackens and leaves them unemployed. In the Sugar Works Factory the condition of the operatives is not so good as at the Dháriwál Woollen Mills, since the former only works four months in the year.

The Deputy Commissioner of Ráwalpindi makes the following remarks regarding wages in his district:—"The general condition of operatives was good, but wages are invariably high. This is due to the fact that skilled labour has to be imported, and the price of articles of food and clothing is high. Therefore to attract skilled labour liberal wages have to be offered. Zamíndárs work as coolies only and generally demand high wages of necessity."

Employment of women and children.

5. In the Delhi district the employment of women and children is not very largely resorted to, their being only 31 women and 68 children employed out of a total number of 979 employés.

In the Cotton Press at Rewári women and children are more largely employed, there being 62 of the former and 26 of the latter employed for 40 days in the year for miscellaneous work.

The number of women and children employed in the factories of the Lahore division as compared with men are given in the following table:—

DISTRICT.	Number of Men Employed.	Number of Women Employed.	Number of Children Employed.	TOTAL.
Mooltan - - - -	63	56	4	123
Montgomery - - -	35	38	- - -	73
Lahore - - - -	2,978	4	7	2,989
Amritsar - - - -	99	29	- - -	128
Gurdáspur - - - -	561	70	37	668
TOTAL - -	3,736	197	48	3,981

This table shows that women are more largely employed in the Gurdáspur than in any other district in the Lahore division. In Lahore the great preponderance

ponderance of male operatives is due to the large number of persons engaged in the railway workshops, for which female labour is not suitable. Only 48 children were employed in the whole division, and of these 37 were employed in factories in the Gurdáspur district. No girls were employed during the year.

No women are employed in the factories in the Ráwalpindi division, but it appears that a daily average of 17 boys were employed during the year in Búta Singh's tent manufactory. The Civil Surgeon, however, found none at work when he inspected the workshop.

In most of the district reports the work of the certifying surgeon has not been noticed. The attention of Deputy Commissioners and of Civil Surgeons will be drawn to the provisions of Section 5 of the Indian Factories Act and to the orders of this Government that civil surgeons are primarily responsible for detecting the employment of children under the authorised age. The Deputy Commisioner of Delhi reports that all the children employed in the factories in that district have been duly certified.

The fencing of machinery and mill gearing.

6. As above stated, the fencing of the machinery in some of the factories in the Delhi district was found to be defective, but the defects were remedied after the necessary orders had been issued.

All machinery and mill gearing in the factories in the Ráwalpindi division is reported to be properly fenced.

The majority of the machinery at the factories in the Mooltan district is not of such a kind as to involve danger to those using it. The cotton ginning machines are so enclosed in frames that no danger is incurred by those employed in inserting cotton into them.

The machinery in the cotton mill at Okára was not properly fenced, and the necessary orders were issued to the managers to remedy the defect.

The machinery of the Government Forage Factory and the Amritsar Manufacturing Company is properly fenced, but the machinery of the Cotton Ginning Factory at Amritsar was not properly protected. Steps have been taken to have this done.

The dangerous parts of the machinery in the factories in the Gurdáspur district are properly fenced.

Accidents.

7. There were 20 accidents during the year under report, of which 2 were fatal, 6 serious, and 12 minor. The two fatal accidents occurred in the woollen mills at Dháriwál. The inspector reports that they were caused through the men disregarding the existing rules of working of the factory. One workman fell into a hot dye vat, and another in endeavouring to place a leather belt on a pulley while in motion had his dhoti entangled with the shaft, which whipped him round, resulting in a compound fracture of his left arm and other injuries. Both accidents ended fatally. Of the serious accidents two occurred in the two cotton mills at Delhi. These occurred before the date of the Deputy Commissioner's inspection and before the machinery was properly protected. Four serious accidents and ten minor ones occurred in the North-Western Railway workshops at Lahore. The Deputy Commissioner reports that in most cases they were directly due to the carelessness of the men injured.

Prosecutions.

8. There were no prosecutions under the Act during the year under report.

FORM I.—STATEMENT to accompany Annual District Report on the working of the Factories Act.

DELHI DISTRICT.

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives employed.							
					Adults.			Children.			Total, Columns 8 and 11.	
					Males.	Females.	Total.	Males.	Females.	Total.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	
I.	Delhi Cloth and General Mills, Rohtak-road.	Spinning and weaving.	Steam - - -	600 H. P. -	374	17	391	18	–	18	409	1
II.	Delhi Cotton Mills, Sabzimandi	Cotton spinning -	ditto - - -	650 H. P. -	242	14	256	34	–	34	290	2
III.	Delhi and Northern India Flour Mills, Boulevarde-road.	Flour milling -	ditto - - -	60 H. P. -	39	–	39	–	–	–	39	3
IV.	New Mofussil Company, Pahari Dhiraj.	Cotton pressing -	ditto - - -	20 H. P. -	50	–	50	–	–	–	50	4
V.	Imperial Iron Workshop, Ajmere Gate.	Casting and turning.	ditto - - -	6 and 8 H. P. -	50	–	50	–	–	–	50	5
VI.	Delhi Iron Works, Churiwála Bazár.	Iron works. Manufacture of sugar-cane presses.	ditto - - -	12 H. P. -	60	–	60	8	–	8	68	6
VII.	Casting Iron Work Factory, Ajmere Gate.	- ditto - -	ditto - - -	10 H. P. -	40	–	40	4	–	4	44	7
VIII.	Iron Foundry, Chaori Bazár -	- ditto - -	ditto - - -	20 H. P. -	25	–	25	4	–	4	29	8
				Total - - -	880	31	911	68	–	68	959	

GURGAON DISTRICT.

1	Cotton Press, Rewári - -	Cotton press - -	Steam - - -	- - -	Temporary for 40 days - 64 Permanent - - -	61	125	26		26	151	1
				Total - - -	64	61	125	26		26	151	

MOOLTAN DISTRICT.

1	Seth Sukh Dev Bux & Co., Mooltan City.	Cotton - - -	Steam - - -	20 H. P. -	15	31	46	–	–	–	46	1
2	Lála Chiman Dás, Tek Chand & Co., at Taraf Daira, Mooltan City.	ditto - - -	ditto - - -	20 H. P. -	22	17	39	–	–	–	39	2
3	Bhái Gurdit Singh, Mooltan Cantonment.	Cotton, and grinding corn, and wood cutting.	ditto - - -	12 and 18 H. P.	26	8	34	4	–	4	38	3
				Total - - -	63	56	119	4	–	4	123	

MONTGOMERY DISTRICT.

1	Cotton Factory, Okára - -	Cotton ginning -	Steam - - -	35 H. P. -	35	38	73	–	–	–	73	1
				Total - - -	35	38	73	–	–	–	73	

Form I.—Statement to accompany Annual District Report on the working of the Factories Act.

Delhi District.

	Whether the Factory is worked mainly (1) by Shifts, or (2) by Midday Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.					REMARKS.
			Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers. (if any).	Total.	
	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	
1	Stop 12 noon to 1 p.m.	Sunday holiday	–	–	–	–	1	–	1	–	2	
2	- ditto	- ditto	–	–	–	–	1	–	1	–	2	
3	No regular stoppages	- ditto	–	2	2	4	1	–	1	–	2	
4	- ditto	- ditto	–	–	–	–	1	–	1	–	2	Abstract (District Totals). Total Number of Factories.
5	Stop one hour	- ditto	–	–	–	–	1	–	1	–	2	Cotton mills - - - - 2 Flour mill - - - - 1 Cotton press - - - - 1 Iron works or foundries - 4 Total - - - 8
6	As in No. 1	No holiday. Men paid daily.	–	–	–	–	1	–	1	–	2	
7	- ditto	No Sunday closing. Native holidays granted.	–	–	–	–	1	–	1	–	2	Number of factories inspected twice during the year - 8 Total - - - 8
8	- ditto	- ditto	–	–	–	–	1	–	1	–	2	
			–	2	2	–	8	–	8	–	16	

Gurgaon District.

												Abstract (District Totals). Total Number of Factories.
1			–	–	–	–	1	–	–	–	1	Cotton press - - - - 1 Total - - - 1
												Number of factories inspected once during the year - - 1 Total - - - 1
			–	–	–	–	1	–	–	–	1	

Mooltan District.

1	Same labourers work from 6 a.m. to 12 a.m., and 1 p.m. to 6 p.m.	One day in the week, viz., Sunday.	–	–	–	–	–	–	–	–	–	Abstract (District Totals). Total Number of Factories.
2	Same labourers work from 6 a.m. to 12 a.m., and 1 p.m. to 7 p.m.	- ditto	–	–	–	–	–	–	–	–	–	Cotton mills - - - - 3 Total - - - 3
3	- ditto	- ditto	–	–	–	–	–	–	–	–	–	Number of factories inspected during the year - - Nil.
			–	–	–	–	–	–	–	–	–	

Montgomery District.

1	By midday stoppages, and since 9th December 1892 by shifts.	Sunday is observed as a general holiday.	–	–	–	–	1	–	–	–	1	Abstract (District Totals). Total Number of Factories. Cotton cleaning factory - 1 Total - - - 1
												Number of factories inspected once during the year - - 1 Total - - - 1
			–	–	–	–	1	–	–	–	1	

FORM I.—STATEMENT to accompany Annual District Report on the working of the Factories Act—*continued.*

LAHORE DISTRICT.

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives employed.							
					Adults.			Children.			Total, Columns 6 and 11.	
					Males.	Females.	Total.	Males.	Females.	Total.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	
1	Locomotive Works, Lahore Turning Shop (North Western Railway).	Turning, planing, shaping, slathing, drilling, &c., locomotive and other machinery.	Steam and manual	95 H. P.	250	–	250	–	–	–	250	1
2	Carriage Shops, Lahore (North Western Railway).	Carriage and wagon building.	Steam	48 H. P.	1,395	–	1,395	–	–	–	1,395	
3	Locomotive Works, Lahore, Blacksmith Shop (North Western Railway).	General blacksmiths' work.	ditto	20 H. P.	220	–	220	–	–	–	220	3
4	Locomotive Works, Lahore Boiler Shop (North Western Railway).	Erecting and repairing locomotive and other boilers.	ditto	30 H. P.	204	–	204	–	–	–	204	4
5	Locomotive Works, Lahore, Pattern Shop (North-Western Railway).	Pattern making	Steam and manual	—	27	–	27	–	–	–	27	5
6	Locomotive Works, Lahore, Painting, File-cutting, Fitting (North Western Railway).	Fitting, erecting, repairing and painting locomotive and other engines.	ditto	—	365	–	365	7	–	7	372	6
7	Locomotive Works, Lahore, Iron and Brass Foundry (North Western Railway).	Iron and brass moulding.	ditto	—	121	–	121	–	–	–	121	7
8	Locomotive Works, Lahore (North-Western Railway).	Dispatching and receiving of stores, locomotive yard.	ditto	—	95	–	95	–	–	–	95	8
9	Locomotive Millwright Shop, Lahore (North Western Railway).	Repairs to shop engines and machinery.	ditto	—	62	–	62	–	–	–	62	9
10	Punjab Oil and Flour Mills, Lahore.	Oil and flour mills	Steam	20 H. P.	79	4	83	–	–	–	83	10
11	Lahore Engineering Works, Messrs. Robson & Co.	Engineering brass and iron foundry.	ditto	14 H. P.	160	–	160	–	–	–	160	11
				Total	2,798	4	2,982	7	–	7	2,989	

FORM I.—STATEMENT to accompany Annual District Report on the working of the Factories Act—*continued.*

LAHORE DISTRICT.

	Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Total Accidents in Railway Workshops.				Number of Inspections held during the Year.					REMARKS.
			Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other Officers (if any).	Total.	
	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	
1	Worked by regular daily shifts; one hour for breakfast between 10 and 12.30.	Sunday is a general holiday, but the shops work extra time in urgent cases for repairs of machinery, &c.	–	4	10	14	–	–	–	–	–	Abstract (District Totals). Total Number of Factories. Flour mills - - - - 1 Other Factories - - - 10 Total - - - 11 Inspections - - - - Nil.
2	By stoppages; January 11.30 to 12.30; February to March, 11 to 12; March to April, 10.30 to 11.30; April to June, 10 to 11.	Sunday is a general holiday.	*Vide* above.		–	–	–	–	–	–	–	
3	Worked by regular daily shifts; one hour for breakfast between 10 and 12.30.	General holiday on Sunday.	*Vide* above.		–	–	–	–	–	–	–	
4	ditto - - -	ditto - - - -	*Vide* above.		–	–	–	–	–	–	–	
5	ditto - - -	Sunday is a general holiday.	*Vide* above.		–	–	–	–	–	–	–	
6	ditto - - -	Sunday is a general holiday; but in the event of any special work on engines, &c., men are employed to do work as overtime.	*Vide* above.		–	–	–	–	–	–	–	
7	ditto - - -	Sunday is a general holiday.	*Vide* above.		–	–	–	–	–	–	–	
8	ditto - - -	ditto - - - -	*Vide* above.		–	–	–	–	–	–	–	
9	ditto - - -	Sunday is a general holiday, but in the event of shop engines and machine requiring special repairs, men are employed to do the work, as it cannot be done otherwise.	*Vide* above.		–	–	–	–	–	–	–	
10	Twelve-hours shift with one-hour stoppage in each shift.	General holiday on Sundays, or one other week-day.	–	–	–	–	–	–	–	–	–	
11	Commencing at 6 a.m.; stop at 11.30 for food; close at 3 p.m.	Sunday is a general holiday.	–	–	–	–	–	–	–	–	–	Closed from date of death of Mr Robson, which took place on 30th November 1892. Premises taken over by mortgagees (the Agra Bank); work not renewed.
	- - - -	- - - - - -	–	4	10	14	–	–	–	–	–	

FORM I.—STATEMENT to accompany Annual District Report on the working of the Factories Act—*continued.*

AMRITSAR DISTRICT.

Serial Number of Factory.	Name (and Locality) of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives employed.						Total Columns 8 and 11.	
					Adults.			Children.				
					Males.	Females.	Total.	Males.	Females.	Total.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	
1	Government Forage Factory near Roman Catholic Chapel.	Forage pressing -	Steam - - -	25 H. P. - -	71	–	71	–	–	–	71	1
2	Amritsar Manufactory Company	Ginning cotton -	ditto - - -	30 H. P. - -	13	17	30	–	–	–	30	2
3	Cotton Ginning Factory - -	- ditto - -	ditto - - -	15 H. P. - -	15	12	27	–	–	–	27	3
				Total - - -	99	19	128	–	–	–	128	

GURDASPUR DISTRICT.

1	The New Egerton Woollen Mills Co., Dhárîwál.	Woollen manufacture.	Steam - - -	240 H. P. -	492	60	552	30	–	30	582	1
2	Sugar Works, Sujanpur - -	Sugar and spirits -	ditto - - -	Not reported -	69	10	79	7	–	7	86	2
				Total - - -	561	70	631	37	–	37	668	

RAWALPINDI DISTRICT.

1	Murree Brewery Co., Limited, Goragali.	Brewing and malting.	Steam - - -	10 H. P. - -	220	–	220	–	–	–	220	1
2	Murree Brewery Company, Limited, Ráwalpindi.	Brewing and ice making.	ditto - - -	Two 12 H. P. and one 25 H. P.	210	–	210	–	–	–	210	2
3	Búta Singh's Tent Manufactory at Ráwalpindi City.	Tent making and manufacture of camp furniture.	Manual - - -	- - -	90	–	90	–	–	–	90	3
4	North Western Railway Workshops, Ráwalpindi.	Repairs of engines and vehicles.	Steam - - -	One 50 H. P. and one 20 H. P.	840	–	840	–	–	–	840	4
5	Commissariat Steam Flour Mill and Bakery.	Flour and bread making.	ditto - - -	One 25 H. P. -	90	–	90	–	–	–	90	5
6	Executive Engineer, Military Works, Workshops at Ráwalpindi.	Public works connected with military works.	ditto - - -	Two 12 H. P. -	160	–	160	17	–	17	177	6
				Total - - -	1,610	–	1,610	17	–	17	1,627	

FORM I.—STATEMENT to accompany Annual District Report on the working of the Factories Act—*continued.*

AMRITSAR DISTRICT.

	Whether the Factory is worked mainly (1) by Shifts, or (2) by Mid-day Stoppages, or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays, or (2) on varying Week-days, or (3) whether Factory exempted under Section 5 B (2) (*c*), or (4) under Section 5 B (2) (*d*) of the Act, or (5) otherwise worked.	Number of Accidents reported during the Year.				Number of Inspections held during the Year.					REMARKS.
			Fatal.	Serious.	Minor.	Total.	By Magistrates.	By Special Inspector of Factories.	By Medical Officers.	By other officers (if any).	Total.	
	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
1	Stoppage one hour -	General holiday, Sunday	–	–	–	–	–	–	–	–	–	Abstract (District Totals).
2	By shifts day and night	Once a week to clean engine.	–	–	–	–	–	–	–	–	–	Total Number of Factories. Cotton cleaning - - - 2 Forage press - - - - 1 Total - - - 3
3	Occasionally by shifts; half hour allowed mid-day.	Occasionally closed to clean up.	–	–	–	–	–	–	–	–	–	*Note.*—The Government Forage Factory is periodically inspected by a Government mechanic.
	- - - - -	- - - - -	–	–	–	–	–	–	–	–	–	

GURDASPUR DISTRICT.

1	By mid-day stoppage -	Holiday allowed on Sundays.	2	–	–	2	2	–	1	–	3	Abstract (District Totals).
2	By shifts - - -	Exempted from restrictions of law as to Sunday labour.	–	–	–	–	1	–	–	–	1	Total Number of Factories. Woollen mills - - - - 1 Sugar - - - - - 1 Total - - - 2
												Number of Factories inspected. Once during year - - - 1 Twice during year - - - 1 Total - - - 2
	- - - - -	- - - - -	2	–	–	2	3	–	1	–	4	

RAWALPINDI DISTRICT.

1	In winter there are two shifts in 24 hours. In summer there is no night work. An hour is always given mid-day.	The brewing and malting is exempted from the Sunday clause, but all men leave work at 12 noon, except those in charge of malt house and fermentations in the winter months.	–	–	–	–	1	–	2	–	3	
2	- ditto - - -	- ditto - - - -	–	–		–	1	–	1	–	2	Abstract (District Totals). Total Number of Factories. Breweries - - - - 2 Flour mills - - - - 1 Iron works - - - - 2 Tent manufactories - - - 1 Total - - - 6
3	- - - - -	- - - - -	–	–	–	–	–	–	1	–	1	
4	Only by mid-day stoppages.	Sundays and gazetted holidays are given.	–	–	6	6	–	–	1	–	1	Number of Factories inspected. Once during the year - - 3 Twice during the year - - 1 Three times during the year - 1
5	Shifts - - - -	Sunday is given as a holiday in the flour mill only.	–	–	–	–	–	–	1	6	7	More than three times during the year - - - - 1 Total - - - 6
6	Only by mid-day stoppages.	No holiday except on Sunday, and only then when there is no urgent work on hand.	–	–	–	–	–	–	1	–	1	
	- - - - -	- - - - -	–	–	6	6	2	–	7	6	15	

FORM II.—STATEMENT to accompany Annual Provincial Report on the working of the Factories Act.

NAME of PRESIDENCY or PROVINCE—PUNJAB.

NAME OF DISTRICT.	Number of Factories within the Scope of the Act.																		Number of Factories entered in Columns 2 to 16.			Number of Factories entered in Columns 2 to 16.							Average Daily Number of Operatives employed in the Factories entered in Columns 2 to 16.						Total of Columns 29 and 32.
																						Inspected during the Year.							Adults.			Children.			
	Cotton Mills.	Jute Mills.	Woollen Mills.	Paper Mills.	Breweries.	Flour Mills.	Cotton Cleaning Factories.	Cotton Presses.	Jute Presses.	Leather Works.	Iron Works or Factories.	Sugar Works.	Printing Presses.	Tent Manufactories.	Ice Manufactories.	Forage Presses.	——	Other Factories within Scope of Act.	Total of Columns 2 to 15.	In which Steam Power is used.	In which Steam Power is not used.	Total of Columns 17 and 18.	Once only.	Twice (but not Three Times).	Three Times.	More than Three Times.	Total of Columns 20 to 23.	Not inspected during the Year.	Total of Columns 24 and 25.	Males.	Females.	Total.	Males.	Females.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	14(a)	14(b)	14(c)	14(d)	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.
Delhi	2	–	–	–	–	1	–	1	–	–	4	–	–	–	–	–	–	–	8	8	–	8	–	8	–	–	8	–	8	880	31	911	68	–	68	979
Gurgaon	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	–	1	1	–	1	1	–	–	–	1	–	1	64	61	125	26	–	26	151
Mooltan	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3	3	–	3	–	–	–	–	–	–	–	63	56	119	4	–	4	123
Montgomery	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	1	1	–	1	1	–	–	–	1	–	1	35	38	73	–	–	–	73
Lahore	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	10	11	11	–	11	–	–	–	–	–	11	11	2,978	4	2,982	–	7	7	2,989
Amritsar	–	–	–	–	–	–	2	–	–	–	–	–	–	–	–	1	–	–	3	3	–	3	*	*	*	*	*	*	*	99	29	128	–	–	–	128
Gurdáspur	–	–	1	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	2	2	–	2	1	1	–	–	2	–	2	561	70	631	37	–	37	668
Ráwalpindi	–	–	–	–	2	1	–	–	–	–	2	–	–	1	–	–	–	–	6	5	1	6	3	1	1	1	6	–	6	1,610	–	1,610	17	–	17	1,627
TOTAL	5	–	1	–	2	3	3	2	–	–	6	1	–	1	–	1	–	10	35	34	1	35	6	10	1	1	18	11	29	6,290	289	6,579	152	7	159	6,738

* The Government Forage Factory, periodically inspected by a Government mechanic.

Name of Presidency or Province—Punjab—continued.

NAME OF DISTRICT.	Number of Factories entered in Columns 2 to 16 Worked mainly by—				Number of Factories entered in Columns 2 to 16.						Number of Accidents during the Year in Factories entered in Columns 2 to 16.				Number of Persons Convicted during the Year in respect of Factories entered in Columns 2 to 16.												REMARKS.
					In which a General Holiday is ordinarily given.		Exempted.								Under Section 15 (1) of the Factories Act, Clauses—										Under Section 15 (2) of the Factories Act.	Total Columns 57 and 58.	
	Shifts or Sets.	Midday Stoppage.	Otherwise.	Total of Columns 34 to 36.	On Sundays.	On varying Week-days.	Under Section 5 B (2) (c).	Under Section 5 B (2) (d).	Worked "otherwise," *i.e.*, not falling under Columns 38 to 41.	Total Columns 38 to 42.	Fatal.	Serious.	Minor.	Total.	*a.*	*b.*	*c.*	*d.*	*e.*	*f.*	*g.*	*h.*	*i.*	Total (*a*) to (*i*).			
	34.	35.	36.	37.	38.	39.	40.	41.	42.	43.	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.	58.	59.	60.
Delhi - - -	-	6	2	8	5	2	-	-	1	8	-	2	2	4	-	-	-	-	-	-	-	-	-	-	-	-	
Gurgaon - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mooltan - - -	-	3	-	3	3	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Montgomery - -	-	1	-	1	1	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lahore - - -	9	2	-	11	11	-	-	-	-	11	-	4	10	14	-	-	-	-	-	-	-	-	-	-	-	-	
Amritsar - -	1	1	1	3	1	2	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gurdáspur - -	1	1	-	2	1	-	1	-	-	2	2	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	
Ráwalpindi - -	3	3	-	6	3	3	-	-	-	6	-	-	(*a*)	-	-	-	-	-	-	-	-	-	-	-	-	-	(*a*) A few minor accidents only have occurred.
TOTAL - - -	14	17	3	34	25	7	1	-	1	34	2	6	12	20	-	-	-	-	-	-	-	-	-	-	-	-	

GAZETTE NOTIFICATIONS.—22nd October 1892.

No. 969.—*Notification.*—Under the provisions of Section 18 (1) of Act XV. of 1881 (the Indian Factories Act), as amended by Act XI. of 1891, the honourable the Lieutenant Governor is pleased to make the following rules for the better control of factories situated within the limits of the Punjab and its dependencies, in supersession of the rules published with "Punjab Government Gazette" Notification, No. 998—4660, dated 24th September 1883:—

RULES.

1. The terms "factory," "child," "mill-gearing," and "employed," when used in these rules, shall have the meaning given to them in the Act. "Inspector" means the district magistrate. "Joint inspector" means an inspector appointed by the Lieutenant Governor under Section 3 of the Act.

2. Every joint inspector shall be subordinate to the district magistrate for the carrying out of the Factories Act and rules under it.

3. Each inspector shall keep a register of all factories within his jurisdiction in the form A attached to these rules.

4. On the publication of these rules the inspector shall send, through the post under registered cover, a notice to the occupier of every factory within his jurisdiction intimating his intention of placing such factory upon his register of factories.

5. Any person served with a notice under Rule 4 who considers that his premises do not fall within the definition of a factory given in the Act may, within 15 days of the receipt of such notice, forward to the inspector a statement setting forth his objections to the registration of his premises as a factory. The inspector shall consider and dispose of such objections after making such inquiry as he may deem necessary, and shall make up his register of factories in accordance with the provisions of the Act.

6. The inspector may at any time serve a notice, as provided in Rule 4, upon the occupier of any factory which is not already entered in his register of factories; and the provisions of Rule 5 shall apply to the subsequent proceedings in all such cases.

7. When any premises cease to be occupied as a factory, the occupier may give notice of the fact to the inspector, who shall, if satisfied that the Act is no longer applicable to such premises, remove them from his register of factories.

8. Every factory shall be inspected by the inspector or joint inspector as often as the former may deem sufficient, but not less than twice in each calendar year, and at each inspection the inspecting officer shall examine all registers required to be kept under the Act, and see that all orders respecting the secure fencing of machinery are being duly carried out.

9. The inspector shall keep a register of his inspections of each factory in the form B appended, in which he shall record all orders and remarks made by him on each occasion of his inspection. When a factory is inspected by joint inspector his orders and remarks shall be recorded in the inspector's register.

10. A copy of every entry made under Rule 5, and of every order passed by an inspector or joint inspector under Section 4 (*c*) or Section 12 (*c*) of the Act, shall be furnished without delay to the occupier of the factory concerned.

11. The occupier of a factory shall, if required by the inspector or joint inspector, bring before him on the occasion of any inspection all children and any other persons employed in the factory whom the inspector or joint inspector may wish to see.

12. Every order for the fencing of any part of the machinery or mill-gearing of a factory which an inspector or joint inspector may pass under Section 12 (*c*) of the Act shall state clearly what is required, so that the said machinery or gearing may be securely fenced, and shall specify a reasonable time within which

which what is required to be done shall be completed, and shall further give notice that if it shall not be so completed the persons responsible for the breach of order will be prosecuted under Section 15 of the Act.

13. Appeals against orders passed under Section 12, Clause (*c*), of the Act shall be presented and heard as follows. Such appeals shall be in writing and shall be accompanied by a copy of the order appealed against, and shall be presented within 15 days of the date of the order at the office of the inspector by whom the order appealed against was passed. The inspector shall forward within seven days of its presentation each such appeal to the authority appointed under Section 12 by the Local Government in this behalf, with any remarks or explanations which he may see fit to make. The authority appointed as aforesaid shall, on receipt of the appeal, fix a time and place for hearing it, and shall give due notice of such time and place to the appellant. The appeal shall be heard at the time and place intimated, or at another time and place of which due notice has been given to the appellant.

In computing the period prescribed by this rule the day on which the order complained of was passed, and the time requisite for obtaining a copy of such order, shall be excluded.

13*a*. A copy of every order passed under Section 12 (*c*), or an appeal from such an order, shall forthwith be transmitted to the Local Government by the authority who passed it.

14. Notice shall be given of every accident occurring in a factory, which causes death, on the same day on which the accident occurs. Notice of accidents of a less severe character, but causing bodily injury which prevents the person injured from returning to his work within 48 hours of their occurrence, shall be given immediately on the expiry of the 48 hours during which the person injured is unable to return to his work. Such notices shall be in writing and shall contain full information as to the nature and cause of the accident, and shall be sent by the occupier of the factory, or, in his absence, by his principal agent in the management of such factory, to the inspector within whose jurisdiction such factory is situated.

15. Every occupier of a factory shall, on every day on which work is carried on in the factory he occupies, have available at the said factory for the use of the persons employed therein, free of cost to them, a water supply consisting of at least twice as many gallons of water as there are persons employed in the factory. Of the whole supply, at least as many gallons as there are persons employed in the factory shall be fit for drinking purposes, and the remainder shall be fit for the purpose of washing.

16. The minimum space provided for each person employed in any room of a factory shall be 36 superficial feet, 500 cubic feet, and 10 square feet of lateral ventilating opening. Provided that, in cases in which lateral ventilation cannot be contrived on account of the nature of the industry carried on in such room, sufficient interchange of fresh air shall be ensured by forced ventilation or other means as the inspector may deem sufficient, or if this cannot be managed, a minimum of 54 superficial feet and 900 cubic feet shall be provided for each person employed.

Provided also that, subject to the control of the Commissioner, the inspector, or, with the consent of the inspector, a joint inspector may, for reasons to be recorded in writing, relax the conditions of this rule where in his opinion this may be done with due regard to the health of the factory hands employed in any particular room or rooms of a factory.

17. For every factory adequate latrine and urinal accommodation shall be provided in a part of the grounds detached from any other factory building. In no case shall there be less than one latrine seat for every 50 persons employed.

18. Whenever women are employed, separate latrines, properly screened off from observation and secluded from the latrines for males, shall be provided for women.

FORM A.—REGISTER OF FACTORIES.

(Under Rule 3 of the Rules under Section 18 of the Indian Factories Act, XV. of 1881.)

N.B.—This Register should be re-written at the commencement of each Calendar Year.

District. Division.

Serial Number.	Name and Situation of Factory.	Name of Owner or Occupier.	Nature of Industry.	Nature and Amount of Moving Power.	Average Number of Persons daily employed.				Whether the Factory is worked by Shifts and Stoppages. If the latter, the Hour and extent of daily Stoppage.	Whether there is a General Holiday on Sunday or on varying Week-days, or whether the Factory has been exempted from the Rule as to Sunday Labour.	Dates of Inspection during the Year.
					Adults.		Children.				
					Men.	Women.	Male.	Female.			

FORM B.

(Under Rule 9 of the Rules under Section 18 of the Indian Factories Act, XV. of 1881.)

District. Division.

Number of Factory in Register A.	Name or Description of Factory.	Name of Occupier or Manager.	Date of Inspection.	Number of Persons at Work on Date of Inspection.			
				Adults.		Children.	
				Men.	Women.	Male.	Female.

REMARKS AND ORDERS.

No. 970.—*Notification.*—Under the provisions of Section 12 of Act XV. (Indian Factories) of 1881, as amended by Act XI. of 1891, the Lieutenant Governor hereby appoints the Commissioner of the division the authority to hear appeals against orders passed under Section 12, Clause (*c*), of the Act, except in cases connected with railway factories, for which the appellate authority shall be the Consulting Engineer for Railways.

No. 5769, dated Nagpur, the 1st August 1893.

From *L. K. Lawrie*, Esq., Officiating Secretary to the Chief Commissioner of the Central Provinces to the Secretary to the Government of India, Home Department.

I AM directed, in accordance with the instructions contained in Home Department letter No. $\frac{11\text{-Judicial}}{866}$, dated the 30th June 1892, to submit the accompanying copy (with 12 spare copies) of the Report on the Working of the Factories Act in the Central Provinces during the calendar year 1892.

REPORT on the working of the Factories Act in the Central Provinces during the year 1892.

Number of Factories.

FROM the Statement appended to this Report it will be seen that the total number of factories (within the scope of the Factories Act) which were at work in the Central Provinces during 1892 was 16. Five of these were Cotton Mills, eight were Cotton-cleaning Factories, one was a Cotton Press, and two were Railway Workshops. In all of them steam power was used. Their local distribution is as under :—

Nimar District - - - - - -	6
Nagpur District - - - - - -	5
Wardha District - - - - - -	3
Jubbulpore District - - - - -	2
Total - - -	16

The six factories in the Nimar District, two of those in the Nagpur District, and one in the Wardha District are "seasonable" factories—working for a portion of the year only.

Inspections and Inspectors.

2. Eight of the 16 factories were inspected during the year. One factory was inspected twice, three were inspected three times, and three others were inspected more than thrice. The factories which were not inspected were the six Cotton-cleaning Factories in the Nimar District, a Cotton Press at Kamptee, and a Cotton-cleaning Factory at the last-named place. Under arrangements made with the Government of Bombay the Inspector of Factories for the Presidency inspects factories in these Provinces also. It was intimated in this Administration's letter No. 1407, dated the 8th March 1892, that it would suffice for the present if his inspections embraced the following factories :—

1, 2. The two Cotton-spinning Mills at Nagpur.
3. The Cotton spinning Mill at Hinganghat.
4. „ „ „ at Pulgaon.
5. „ „ „ at Jubbulpore.

All of these (except the Pulgaon Mill, which had not commenced work) were inspected by the Bombay Inspector during the year; and copies of his Inspection Reports were submitted to the Chief Commissioner.

3. By "Central Provinces Gazette" Notification No. 8533, dated the 15th December 1891, all Civil Surgeons were appointed Inspectors of Factories for

their several districts; and the District Reports show that the Civil Surgeons of Nagpur, Jubbulpore and Wardha made repeated inspections. The Deputy Commissioners of Nagpur and Wardha supplemented these inspections by personal visits to the factories in their districts; but the Deputy Commissioner of Jubbulpore seems to have rested content with the reports of other inspectors. The failure of the Civil Surgeon and of the Deputy Commissioner of Nimar to inspect any of the six "seasonal" factories in that district during 1892 is a matter of regret; and the Commissioner of the Division will be asked to see that the omission does not recur.

Results of Inspections.

4. The Inspection Reports of the Special Inspector and of Civil Surgeons show that the provisions of the Factories Act and of the Rules framed thereunder (published in "Central Provinces Gazette" Notification No. 4503, dated the 7th July 1892, and re-printed as Appendix B to this Report) were, in the main, faithfully observed by occupiers of factories. The point in which there was real shortcoming was the provision of the prescribed amount of lateral ventilation. By No. 16 of the Rules above referred to, there must be *ten square feet* of lateral opening for each person employed in any room of a factory. The Bombay Inspector, while bringing to light the fact that the lateral ventilation in the mills at Jubbulpore and Hinganghat did not comply with this standard, inclined to the view that the dry heat of the climate was hostile to the successful working of Cotton Factories, and that the partial exclusion of the outside air was therefore unavoidable. It was, however, pointed out to him, and to the occupiers of the factories concerned, that the required humidification of the atmosphere could be attained by the use of a spray-producing machine, and that this plea for ineffective ventilation could not be entertained.

Stoppages and Holidays.

5. Nine of the 16 mills are worked "mainly" with mid-day stoppages. Where children are employed as well as adults, the former work in shifts or sets, while the latter, as a rule, work with mid-day stoppages. Such cases have been entered in the Return (Appendix A) as worked *mainly* by stoppages. It will be observed that five of the six "seasonal" factories in Nimar are worked by shifts or sets.

In seven of the mills Sunday was observed as a holiday; and in seven others there was a weekly holiday on some day other than Sunday. In two of the Nimar "seasonal" factories a holiday was given, during the season of 1892, on Hindu festival days only. The attention of the Deputy Commissioner will be called to this case.

Sanitation.

6. Another respect in which the arrangements in some of the factories inspected were deficient was the provision of adequate latrine accommodation. This matter received the special attention of Civil Surgeons, and the suggestions made by them have, as far as was practicable, been given effect to. The water supply at all mills inspected was good.

Health of Operatives.

7. The general health of the operatives during the year under report was good; and the operatives do not appear to suffer in any way from the labour on which they are employed.

Wages and general condition of Operatives.

8. With regard to the wages and general condition of the operatives, the reports show that employment in the large mills at Nagpur, Jubbulpore and Hinganghat is eagerly sought after. The Deputy Commissioner of Wardha records that the rate of wages paid in the Hinganghat and Pulgaon Factories exceeds that given by the Department of Public Works and by private employers of labour. The Deputy Commissioner of Jubbulpore writes that "the operatives are well paid, much better off and more contented at the Cotton Mills, as compared with other classes of labourers;" and adds that large numbers of people are sent away for whom employment cannot be found in the mills. The Deputy Commissioner of Nagpur also records that the operatives employed in factories in his district earn better wages than they could command outside.

9. Women

Employment of women and children.

9. Women were employed at all the factories inspected, except the Railway Workshops at Jubbulpore. In the Railway Workshops at Nagpur their work was merely to sweep the premises. Children are employed in the Empress and Swadeshi Mills at Nagpur, in the Hinganghat and Pulgaon Mills in the Wardha District, and in the Gokaldass Balabdass Cotton Mills at Jubbulpore. Nine children are returned as employed in the Nimar Cotton-cleaning Factories. The reports of the Civil Surgeons of Nagpur, Jubbulpore and Wardha show that no children below nine years of age are employed, and that the age of all children working in the mills is duly certified. The children are reported to be in good health and not to be suffering from the nature of their work.

Fencing of Machinery, &c.

10. Some defects in the fencing of machinery and mill-gearing were brought to light by Inspecting officers; and were promptly remedied by the management concerned.

Accidents.

11. The number of accidents reported was 56; of which one only was fatal and only 11 were serious. The fatal accident occurred at the Hinganghat Mill. Of the serious accidents nine occurred in the mills of the Nagpur District. No detailed account of these accidents is given in the District Reports.

Prosecutions.

12. There was a single prosecution under the Act. The occupier of a Cotton-cleaning Factory in the Nimar District failed to report an accident through which an operative in his factory got one of his legs broken by the machinery. The defaulter was prosecuted under Section 15 (1) (i) and was sentenced to a fine of Rs. 10.

L. K. Laurie,
Officiating Secretary to the Chief Commissioner,
Central Provinces.

Nagpur, 31st July 1893.

APPENDIX A.

STATEMENT showing the Working of the Indian Factories

NAME OF DISTRICT.	Number of Factories within the Scope of the Act.										
	Cotton Mills.	Jute Mills.	Woollen Mills.	Paper Mills.	Breweries.	Flour Mills.	Cotton Cleaning Factories.	Cotton Presses.	Jute Presses.	Leather Works.	Ironworks or Foundries.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
Nagpur	2	–	–	–	–	–	1	1	–	–	–
Bhandara	–	–	–	–	–	–	–	–	–	–	–
Wardha	2	–	–	–	–	–	1	–	–	–	–
Chanda	–	–	–	–	–	–	–	–	–	–	–
Balaghat	–	–	–	–	–	–	–	–	–	–	–
Jubbulpore	1	–	–	–	–	–	–	–	–	–	–
Saugor	–	–	–	–	–	–	–	–	–	–	–
Damoh	–	–	–	–	–	–	–	–	–	–	–
Seoni	–	–	–	–	–	–	–	–	–	–	–
Mandla	–	–	–	–	–	–	–	–	–	–	–
Hoshangabad	–	–	–	–	–	–	–	–	–	–	–
Nimar	–	–	–	–	–	–	6	–	–	–	–
Narsinghpur	–	–	–	–	–	–	–	–	–	–	–
Betul	–	–	–	–	–	–	–	–	–	–	–
Chhindwara	–	–	–	–	–	–	–	–	–	–	–
Raipur	–	–	–	–	–	–	–	–	–	–	–
Bilaspur	–	–	–	–	–	–	–	–	–	–	–
Sambalpur	–	–	–	–	–	–	–	–	–	–	–
PROVINCIAL TOTAL	5	–	–	–	–	–	8	1	–	–	–

APPENDIX A.

Act in the Central Provinces during the Year 1892.

				Number of Factories entered in Columns 2 to 16.			Number of Factories entered in Columns 2 to 16.						
							Inspected during the Year.					Not Inspected during the Year.	Total, Columns 24 and 25.
Sugar Works.	Printing Presses.	Other Factories within Scope of Act.	Total of Columns 2 to 15.	In which Steam Power is used.	In which Steam Power is not used.	Total, Columns 17 and 18.	Once only.	Twice (but not three Times).	Three Times.	More than Three Times.	Total, Columns 20 to 23.		
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
–	–	(a) 1	5	5	–	5	–	–	1	2	3	2	5
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	3	3	–	3	–	1	1	1	3	–	3
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	(b) 1	2	2	–	2	1	–	1	–	2	–	2
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	6	6	–	6	–	–	–	–	–	6	6
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	2	16	16	–	16	1	1	3	3	8	8	16

(a) B. N. Railway Workshops. (b) G. I. P. Railway Workshops.

APPENDIX A—*continued.*

STATEMENT showing the Working of the Indian Factories

NAME OF DISTRICT.	Average daily Number of Operatives employed on the Factories entered in Columns 2 to 16.							Number of Factories entered in Columns 2 to 16 worked only by				Number of	
	Adults.			Children.			Total of Columns 29 and 32.	Shifts or Sets.	Mid-day Stop-pages.	Other-wise.	Total of Columns 34 to 36.	On which general Holiday ordinarily given.	
	Males.	Females.	Total.	Males.	Females.	Total.						On Sundays.	On varying Week Days.
1.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.	39.
Nagpur	4,389	664	5,053	400	57	457	5,510	–	5	–	5	3	2
Bhandara	–	–	–	–	–	–	–	–	–	–	–	–	–
Wardha	832	230	1,062	152	71	223	1,285	1	2	–	3	–	3
Chanda	–	–	–	–	–	–	–	–	–	–	–	–	–
Balaghat	–	–	–	–	–	–	–	–	–	–	–	–	–
Jubbulpore	741	112	853	79	4	83	936	–	2	–	2	1	1
Saugor	–	–	–	–	–	–	–	–	–	–	–	–	–
Damoh	–	–	–	–	–	–	–	–	–	–	–	–	–
Seoni	–	–	–	–	–	–	–	–	–	–	–	–	–
Mandla	–	–	–	–	–	–	–	–	–	–	–	–	–
Hoshangabad	–	–	–	–	–	–	–	–	–	–	–	–	–
Nimar	255	226	481	9	–	9	490	5	–	(c) 1	6	3	1
Narsinghpur	–	–	–	–	–	–	–	–	–	–	–	–	–
Betul	–	–	–	–	–	–	–	–	–	–	–	–	–
Chhindwara	–	–	–	–	–	–	–	–	–	–	–	–	–
Raipur	–	–	–	–	–	–	–	–	–	–	–	–	–
Bilaspur	–	–	–	–	–	–	–	–	–	–	–	–	–
Sambalpur	–	–	–	–	–	–	–	–	–	–	–	–	–
PROVINCIAL TOTAL	6,217	1,232	7,449	640	132	772	8,221	6	9	1	16	7	7

(c) Worked for 3 days in a week.

APPENDIX A—*continued.*

Act in the Central Provinces during the Year 1892—*continued.*

Factories entered in Columns 2 to 16.				Number of Accidents during the Year on Factories entered in Columns 2 to 16.				Number of Persons Convicted during the Year in respect of Factories entered in Columns 2 to 16.													
Exempted.		Worked "Otherwise," *i.e.*, not Falling under Columns 38 to 41.	Total Columns 38 to 42.	Fatal.	Serious.	Minor.	Total.	Under Section 15 (1) of the Factories Act, Clauses.												Under Section 15 (2) of Factories Act.	Total, Columns 57 and 58.
Under Section 5 B (2) (*c*).	Under Section 5 B (2) (*d*).							*a*	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	Total (*a*) to (*i*).				
40.	41.	42.	43.	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.	58.	59.		
–	–	–	5	–	9	11	20	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	3	1	–	29	30	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	2	–	1	4	5	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	(*d*) 2	6	–	1	–	1	–	–	–	–	–	–	–	–	1	1	–	1		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
–	–	2	16	1	11	44	56	–	–	–	–	–	–	–	–	1	1	–	1		

(*d*) Here a holiday is given on Hindu festival days.

APPENDIX B.—NOTIFICATION.—Dated Nagpur, the 7th July 1892.

No 4503.—In supersession of Notification No. 8532, dated the 15th December 1891, the following revised Rules have been made by the Chief Commissioner under Section 18 of the Indian Factories Act (Act XV. of 1881, as amended by Act XI. of 1891), and are now published for general information; they will come into force from the 1st August 1892.

Rules.

1. The terms "factory," "child," "mill-gearing," "employed," when used in these rules, shall have the meaning given to them in the Act.

2. Every inspector who is not himself the magistrate of the district shall be officially subordinate to the magistrate of the district in respect to factories situated in that district.

NOTE.—Under Section 3 of Act XV. of 1881, as amended by Act XI. of 1891, each civil surgeon in the Central Provinces has been appointed an inspector of factories in his district, by "Central Provinces Gazette," Notification No. 8533, dated the 15th December 1891.

3. Every inspector (other than a civil surgeon) shall keep a register, in Form A. appended to these Rules, of all factories within the local limits for which he is appointed. If such inspector be not the magistrate of the district, he shall, if so desired, send to the magistrate of the district, for record in his office, copies of the entries relating to such district, and copies of all subsequent additions and modifications thereof.

4. When an inspector has reason to believe that any premises situated within the local limits for which he is appointed and not already registered as a factory, ought to be shown in his register as such, or that any person within the local limits for which he is appointed has omitted to give the notice required under Section 14 of the Act, he shall send through the post, under registered cover, to the occupier of the premises a notice intimating his intention of placing such premises on his register of factories. When such notice is issued by an inspector other than the district magistrate, a copy of the notice shall be sent to the latter for his information.

5. Every person served with a notice under Rule 4 shall be allowed 15 days from the date of service, within which time he may make any objection that he has to offer against the proposal to place his premises on the register of factories.

6. When any premises cease to be occupied as a factory, the occupier may give notice of the fact to the district magistrate, who shall, if satisfied that the Act is no longer applicable to such premises, cause them to be removed from the register of factories.

7. Every factory may be inspected by the district magistrate or other inspector appointed under Section 3, as often as he thinks fit, and shall be inspected at least twice in each calendar year.

8. Every inspector shall keep a register of his inspections in the Form B. appended, in which he shall record all orders and remarks made by him on each occasion of his inspection, and shall state whether the remarks and orders given at previous inspections have been complied with and fulfilled. In the event of an order being passed, he shall fix a reasonable time within which it shall be complied with. A copy of such orders shall be furnished to the occupier of the factory, and a copy of the orders and remarks, if made by an inspector not being the district magistrate, shall also be sent to the district magistrate for information.

9. The occupier of the factory shall, if required by the inspector, bring before him, on the occasion of any inspection, all children employed in the factory and any other persons in the service of such occupier whom the inspector may wish to see; also all registers, certificates, and notices required by the Act or any rules made thereunder to be kept in the factory. A civil surgeon, in his capacity of inspector, is primarily responsible for the detection of cases in which children under the authorised age are employed in factories.

10. A

10. A register of accidents shall be maintained by the inspector in the appended Form C.

11. Certificates granted under Section 5 shall be in the appended Form D.

12. Registers of the children employed in the factory shall be kept by the occupier of a factory in the Forms E. and F. attached to these rules, and the certificates granted by the certifying surgeon shall be filed and kept as an appendix to these registers. No such registers or certificates shall be removed from the factory or destroyed without the written permission of an inspector empowered on that behalf by the district magistrate.

13. An appeal shall lie from every order passed under clause (*c*) of Section 12 of the Act to the district magistrate, if the order is passed by an inspector not being the district magistrate, and otherwise to the Commissioner of the Division. The appeal shall be made in writing in the form of a memorandum, setting forth concisely the grounds of objection to the order, and bearing a Court-fee Stamp in accordance with Article 11, Schedule II. of the Court Fees Act, 1870, and shall also be accompanied by a copy of the order appealed against. It shall be lodged with the appellate authority within 15 days from the date of the receipt by the occupier, under Rule 8, of the copy of the order appealed against. On receipt of the appeal the appellate authority shall fix a date for hearing, and shall give notice thereof to the appellant and to the inspector.

No appeal shall lie from an order passed on appeal under this rule, but the Commissioner of the Division and the Chief Commissioner may review an appellate order of the district magistrate and of the Commissioner of Division respectively, and pass thereon such orders as may appear to him fit.

14. Notices of all accidents resulting in death, or from which the injury is evidently so severe that there is no reasonable hope that the injured person will be able to return to his work within 48 hours, shall be given, on the same day on which the accident occurs, to the district magistrate, to the nearest stipendiary magistrate having jurisdiction over the locality, and to the nearest police station.

Notice of accidents of a less severe character, but which nevertheless prevent the person injured from returning to his work within 48 hours of the occurrence, shall be given, either before or immediately on the expiry of that period, to the district magistrate and the nearest stipendiary magistrate.

All such notices shall contain full particulars of the accident in the appended Form G. Notices of fatal and serious accidents shall be sent to the nearest stipendiary magistrate and to the nearest police station by special messenger. Other notices may be sent by post.

15. Every occupier of a factory shall provide on the premises a supply of potable water for all persons employed thereon. Such supply shall not be less than two gallons for each person employed in the factory.

Where a factory is situated within municipal limits and the municipal committee has provided a public water supply, the water required for drinking purposes shall be drawn from that source on payment of the prescribed water rates. In other cases the water so required shall be provided from a source and in the quantity approved by the inspector.

16. The minimum space provided for each person employed in any room of a factory shall be 36 superficial feet, 500 cubic feet and 10 square feet of lateral ventilating opening. Provided that in cases in which lateral ventilation cannot be contrived on account of the nature of the industry carried on in such room, sufficient interchange of fresh air shall be ensured by forced ventilation or other means as the inspector may deem sufficient; or, if this cannot be managed, a minimum of 54 superficial feet and 900 cubic feet shall be provided for each person employed.

Provided also that, subject to the control of the Chief Commissioner, the district magistrate, or an inspector with the consent of the district magistrate, may, for reasons to be recorded in writing, relax the conditions of this rule where, in his opinion, this may be done with due regard to the health of the factory hands employed in any particular room or rooms of a factory.

17. The walls of rooms in which persons are employed shall be whitewashed to the satisfaction of the inspector at least once a year.

 18. The

18. The occupier shall provide, in a part of the premises detached from every other factory building, such latrine accommodation as the inspector may consider suitable and sufficient for the number of persons working thereon. The accommodation for male and female operatives, respectively, shall be separate. Efficient arrangements, to be approved by the inspector, shall be made for the cleaning of such latrines and for the removal from them of all solids and liquids at least twice a day.

18. Open or covered drains and catch-pits shall be kept properly flushed and cleaned in such manner as to prevent effluvia injurious to health arising therefrom.

FORMS.

(1) Register of Factories, required by Rule 3.—Form A.
(2) Register of Inspections, required by Rule 8.—Form B.
(3) Register of Accidents, required by Rule 10.—Form C.
(4) Certificates of certifying Surgeon (*vide* Rule 11).—Form D.
(5) Registers of children employed in factories, required by Rule 12.—Forms E. and F.
(6) Notice of accidents (*vide* Rule 14).—Form G.

FORM A.

(Under Rule 3 of the Rules made under Section 18 of the Indian Factories Act, 1881.

[*N.B.*—This Register should be re-written at the commencement of each calendar year.]

Register of Factories.

District. Division.

Serial Number.	Town.	Name and Situation of Factory, with Name of Occupier.	Nature of Industry.	Motive Power, with Number of Looms and Spindles, or both.	Average Daily Number of Workmen Employed.				Superficial and Cubical Capacity of Working Rooms, with Number of Workpeople ordinarily Engaged in each Room.	Whether the Factory is worked by Shifts or Stoppages.	Whether there is a General Holiday on Sunday or a Holiday on varying Week-days.	Whether Machinery is Fenced (*a*) completely, (*b*) partially.
					Adults.		Children.					
					Male.	Female.	Male.	Female.				

FORM B.

(Under Rule 8 of the Rules made under Section 18 of the Indian Factories Act, 1881.)

Register of Inspections of Factories.

District. Division.

No. of Factory in Register A.	Name or Description of Factory.	Name of Occupier.	Date of Inspection.	Number of Persons at work on Date of Inspection.			
				Adults.		Children.	
				Men.	Women.	Male.	Female.

Remarks and Orders.

Section I.—Concerning degree of compliance with remarks and orders issued at previous inspection or inspections.

Section II.—Concerning present inspection.

Form C.

(Under Rule 10 of the Rules made under Section 18 of the Indian Factories Act, 1881.)

Register of Accidents.

Serial Number.	Name of Factory and Nature of Industry.	Number of Accidents— (*a*) Fatal. (*b*) Serious.	Whether Accident was due to imperfect Fencing of Machinery or not.

Form D.

(Under Rule 11 of the Rules made under Section 18 of the Indian Factories Act, 1881.)

Certificate under Section 5 of the Indian Factories Act, 1881.

No.———

Dated the day of 189 .

Name of person examined

Son of

Daughter of

Residing at

Name and locality of factory at which to be employed

Age certified

(Signed)

Certifying Surgeon.

No.———

Dated the day of 189 .

I hereby certify that I have this day examined

Name

Son of

Daughter of

Residing at

who is $\frac{\text{employed}}{\text{desirous of being employed}}$ in the $\frac{\text{(state name and locality of factory).}}{}$

and I consider $\frac{\text{him}}{\text{her}}$ to be $\frac{\text{above 9 or 14}}{\text{below 9 or 14,}}$ *i.e.*, about years of age.

(Signed)

Certifying Surgeon.

Form E.

(Under Rule 12 of the Rules made under Section 18 of the Indian Factories Act, 1881.)

Factory Register of children admitted to employment in _____

Name and locality of factory.

Serial Number	Name of School.	Sex.	Name of Parent or Guardian.	Parents' Residence.	Age on Admission as given by Parent or certified by Certifying Surgeon.	Nature of Employment.	Date of First Admission.	Name of Certifying Surgeon (if any), and Number and Date of his Certificate.
1.	2.	3.	4.	5.	6.	7.	8.	9.

Form F.

(Under Rule 12 of the Rules made under Section 18 of the Indian Factories Act, 1881.)

Monthly Muster Register for Children.

Name of Factory_____

Department_____

Serial Number. 1.	Name of Child. 2.	Sex. 3.	Age. 4.	Number of Certificate of Certifying Surgeon (if any). 5.	Occupation. 6.	Days and Hours worked. 7. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	Total Days. 8.	Rate of Wages per Month. 9.	Amount Earned. 10. Rs. a. p.	Remarks. 11.

Hours should be given for each child each day.

Form G.

(Under Rule 14 of the Rules made under Section 18 of the Indian Factories Act, 1881.)

Form of Notice of Accident occurring in a Factory.

To

Sir,

I beg hereby to give notice, under Section 13 of the Indian Factories Act, that an accident occurred in the factory of at o'clock this day, causing to the persons mentioned below :—

Name.	Caste.	Sex.	Age.	Nature of Injury.

2. The accident was caused by

3. The injured persons are under treatment by (or have been removed to the hospital).

I have, &c.

Dated Manager.

L. K. Laurie,
Officiating Secretary to the Chief Commissioner,
Central Provinces.

BURMA.

(Judicial Department.—No. 704-4 G.—1. Miscellaneous.)

From *D. H. R. Twomey*, Esq., I.C.S., Officiating Secretary to the Chief Commissioner, to the Secretary to the Government of India, Home Department; dated Rangoon, the 24th July 1893.

Sir,

In compliance with the orders contained in Home Department letter No. 11–867 (Judicial), dated the 30th June 1892, I am directed to submit a report on the working of the Indian Factories Act in Lower Burma, during the year 1892. The district reports are printed *in extenso* as an Appendix, and the prescribed returns in Forms I. and II. are also submitted. The return of convictions under the Act being blank, is omitted.

The provincial report has been delayed by the late receipt of the divisional report of Arakan.

2. During the year, 106 factories were registered under the Act in Lower Burma, and of these, all except one are worked with steam power. The factories consisted of one cotton press, five iron works, two printing presses, 52 rice mills, 41 timber saw mills, three ice works, and two oil works.

Ninety-three of the 106 factories are situated in, or in the neighbourhood of the four chief seaports, Rangoon, Moulmein, Bassein, and Akyab.

3. The number of workmen reported as being employed in the factories was 21,136, of whom 20,335 were males, 588 females, and 213 children. Of the total number, 13,677 are returned as being employed in the factories of Rangoon town alone. It is probable that a large proportion of these, including nearly all the females employed (413), do not come properly within the category of factory operatives, but are merely the coolies referred to in paragraph 4 of the Deputy Commissioner's report. These coolies are engaged in carrying paddy from the country boats to the godowns attached to the rice-mills, and in bagging and handling the grain, apart from the actual milling process. They have no direct concern with the portion of the mill premises which contains the machinery, and unlike the actual operatives in the machinery buildings and workshops are employed, not directly by the mill-owners, but by cooly-maistries or headmen. In the Chief Commissioner's opinion, these coolies should be omitted from the return of factory operatives.

4. No special inspectors have been appointed under the Act in Burma. The work of inspection has been performed by the Deputy Commissioners. The Civil Surgeons of Akyab, Bassein, and Moulmein, and the health officer, Rangoon, have been appointed joint-inspectors of factories, under Section 3, and rules have been framed under Section 18 Sub-section (1), requiring that each factory shall be visited by the inspector at least twice in each calendar year, and by the joint inspector, where such an officer has been appointed, at least once a quarter. The Chief Commissioner considers it unnecessary to adopt the suggestion of the Deputy Commissioner, Rangoon, that a mechanical engineer should be associated with the *ex-officio* inspector for the purpose of examining the machinery of factories. It will be observed that in Bassein the various mills were visited by the Executive Engineer, as well as by the Deputy Commissioner, although the former has not been appointed an inspector under the Act. Whenever a Deputy Commissioner is doubtful whether the provisions of Section 12 of the Act are adequately complied with, as regards the fencing of machinery, it is open to him to invite the Executive Engineer of the division to assist him with his advice after a personal inspection, if necessary. The returns in Form I. furnished by Deputy Commissioners, show that inspections have, with a few exceptions, been carried out regularly during the year. Out of the 106 factories on the registers, seven were inspected once only, 16 were inspected twice but not three times, two were inspected three times, and the remainder, 81, including all the factories in Rangoon and Moulmein, were inspected more than three times. It is not clear why no

Inspections.

inspections were made by the medical officer at Akyab. An explanation has been called for. In compliance with the orders contained in Home Department letter No. 14-756, dated the 4th July 1893, the general instructions issued by the Chief Commissioner for the guidance of inspectors and joint inspectors are reprinted in the Appendix to this Report (Burma Judicial Department Notifications No. 529, dated the 28th November 1891, as subsequently amended, and No. 248, dated the 1st July 1892).

The defects brought to notice in the course of the inspections were not numerous or important, and related for the most part to the fencing of the machinery and the latrine accommodation. It is satisfactory to find that such defects as were discovered were promptly remedied on being represented to the occupiers.

The sanitary condition of and sanitary arrangements in factories.

5. The sanitary condition of the various factories is reported to be generally satisfactory. No case of overcrowding has been brought to notice, and the water supply and latrine and urinal accommodation appear to comply adequately with the rules framed under Section 18, Sub-section (1), Clauses (*b*) and (*c*). The latrines are in most cases situated apart from the factories. No special arrangements are made for the removal of the night-soil, as the latrines are generally built over tidal creeks.

The general health of the operatives.

6. Concerning the general health of the operatives few remarks are necessary. No epidemic of any kind was reported during the year. There were a few cases of cholera in one of the mills at Bassein, but the disease does not appear to have arisen from any special insanitary conditions of the factory.

Wages and general condition of the operatives, &c.

7. The labour used is nearly all imported. Permanent and temporary hands are employed by the mills. The permanent staff are paid monthly wages ranging from Rs. 10 to Rs. 18 a month. The temporary labourers earn from eight annas to one rupee a day in the rice-shipping season. The labourers at the Akyab rice-mills are Chittagonians, and are paid on the outturn of work at the rate of three annas for every 100 baskets of paddy landed and measured.

Employment of women and children.

8. The returns show that 588 women and 213 children were employed during the year. In the rice-mills women are employed principally in sewing bags. In Rangoon they are also employed in cleaning rice and other light duties, and a few in carrying paddy from the boats to the godowns, and rice from the mills to the boats for export. The children are employed in carrying paddy and sawdust and on tallying work.

Fencing of machinery and mill-gearing.

9. The machinery of the mills appears to be generally well protected, and suggestions made by inspectors for improving defects in this respect have been carried out by the occupiers.

Accidents.

10. During the year 15 accidents were reported, of which one was fatal, and ten were serious; eight of the accidents occurred in Rangoon, and five in Moulmein. The district reports show that the accidents in most cases in Rangoon, and in all cases in Moulmein, were due to carelessness on the part of the injured men, and neglect of the standing instructions laid down by the occupiers for their guidance.

Prosecutions.

11. No prosecutions were undertaken under the Act in any of the districts.

Exemptions.

12. The Burma Oil Company's refineries and two ice factories at Rangoon have been exempted from the provisions of Section 5 B relating to Sunday labour. In the former case the Chemical Examiner advised the Chief Commissioner that, for technical reasons, work connected with the distillation of petroleum, must proceed continuously, and in the latter, an article of prime necessity is supplied to the public.

13. By a Notification under Section 20, the Chief Commissioner in April 1892, declared all premises in which steam-driven machinery is used, and in which

which not less than 20 persons are simultaneously employed in the manner described in Sections 2 and 20, to be factories for the purposes of Sections 12 to 14 inclusive, Section 15, Sub-section (1), Clauses (*e*) and (*i*), and Section 18, Sub-section (1), Clauses (*a*), (*e*), (*f*) and (*g*). The effect of this notification was to bring on to the registers about 40 rice and saw mills in which it seemed desirable that the fencing of machinery and the like should be insisted on as in the case of larger mills, but in which the number of hands ordinarily employed is less than 50.

I have &c.,
(signed) *D. H. R. Twomey*,
Officiating Secretary.

Appendix to the Report* on the Working of the Indian Factories Act in Burma for the year 1892.

Table of Contents.

	Page.
No. 1.—Endorsement No. 9-10M., dated 3rd April 1893, and enclosure from the Commissioner, Pegu Division, to the Secretary to the Chief Commissioner, Burma	181
No. 2.—Letter No. 1969-1F.—2, dated 29th April 1893, and enclosure from the Commissioner, Irrawaddy Division, to the Secretary to the Chief Commissioner, Burma	182
No. 3.—Letter No. 424-10M., dated 26th May 1893, and enclosures from the Commissioner, Pegu Division, to the Secretary to the Chief Commissioner, Burma	185
No. 4.—Letter No. 2379-213, dated 30th May 1893, and enclosures from the Commissioner, Tenasserim Division, to the Secretary to the Chief Commissioner, Burma	186
No. 5.—Letter No. 267-10M., dated 17th June 1893, and enclosure from the Commissioner, Pegu Division, to the Secretary to the Chief Commissioner, Burma	189
No. 6.—Letter No. 208-6—93, dated 24th June 1893, and enclosure from the Commissioner, Arakan Division, to the Secretary to the Chief Commissioner, Burma	192
Judicial Department Notification No. 529, dated 28th November 1891.—Rules made by the Chief Commissioner of Burma under Section 18 of the Indian Factories Act, 1881	193
Judicial Department Notification No. 248, dated 1st July 1892. Rules made by the Chief Commissioner under Section 18, Sub-section (1), Clauses (*b*), (*c*) and (*d*), of the Indian Factories Act, 1881	197
Form No. I.—Statements to accompany the Annual Report on the working of Factories in Lower Burma during 1892	198
Form No. II.—Statement to accompany the Annual Provincial Report on the working of Factories in Lower Burma during 1892	212

District Reports on the Working of the Indian Factories Act in Lower Burma for the year 1892.

— No. 1. —

Endorsement by *J. K. Macrae*, Esq., Officiating Commissioner of the Pegu Division.—No. 9-10M.; dated 3 April 1893.

Copy of the following, together with its enclosure, submitted to the Secretary to the Chief Commissioner, Burma, for information.

From *W. T. Hall*, Esq., Deputy Commissioner, Tharrawaddy, to the Commissioner of the Pegu Division.—No. 793-VIII.—39; dated 30 March 1893.

I have the honour to submit the annual report on factories for 1892 as required under Judicial Department Circular No. 15 of 1892.

2. For a portion of the year there was one factory, a saw mill, at Ôkpo on the railway line. The mill stopped work as the lease for the site had fallen in before the close of the year, so that on 31st December 1892 there was no factory in this district at all.

3. This

* Letter No. 704-4G.—1, dated 24th July 1893, from the Officiating Secretary to the Chief Commissioner, Burma, to the Secretary to the Government of India in the Home Department.

3. This factory was inspected once in 1892, namely, on 23rd of June, when there were 37 men and no women or children employed. The Inspector noted that the gearing and fly-wheel were not fenced, but that it was not necessary that they should be, as there were posts in such positions that persons could not easily get near the fly-wheel. The engine was in a corner and quite out of the way of those engaged in working the mill.

4. I have no information as to the sanitary condition of the factory, the health of the operatives, or the wages, and so cannot report on them. No women or children were employed.

5. An accident occurred on 6th April, when a sawyer got his hand cut with a saw. This was not reported until the inspection took place in June, and the manager was warned by the Inspector to be particular in reporting accidents in future.

6. There were no prosecutions under the Act, and Form A is therefore blank.

7. A statement in Form I is submitted. As the factory did not exist at the close of the year, it is compiled from the occupier's Return No. 1 for the first half-year.

— No. 2. —

From *G. L. Weidemann*, Esq., Officiating Commisssioner of the Irrawaddy Division, to the Secretary to the Chief Commissioner, Burma.—No. 1969-1F.—2; dated 29 April 1893.

I HAVE the honour to submit the report of the Deputy Commissioner, Bassein, on the working of the Factories Act in his district for the year 1892-93. The Deputy Commissioners, Thôngwa and Henzada, have reported that no factories are in existence in their districts. The Deputy Commissioner, Thayetmyo, submitted a return which had to be sent back as details were wanting, and it seemed doubtful whether factories as defined in the Act had any existence in his district.

I have nothing to add to the report of the Deputy Commissioner, Bassein. I was myself the Magistrate who made the inspections. There were no accidents and no prosecutions. At the time of my July inspection there was hardly any purely factory work in the rice mills, and at the time of my January inspection there was none at all. The labour is nearly all imported, and therefore questions as to wages and general condition of operatives would not possess the same interest as they would otherwise have. Furthermore, at the dates of inspections, which are those laid down by rule (save that the July inspection was accidentally somewhat late), the condition of operatives could not be made the subject of ocular scrutiny.

From *H. S. Hartnoll*, Esq., Deputy Commissioner, Bassein, to the Commissioner of the Irrawaddy Division.—No. 337-35—11; dated 26 April 1893.

I HAVE the honour to submit herewith the annual report on the working of factories for the year 1892-93.

1. *Messrs. Bulloch Brothers' Mill at Padauk.*—Inspected as follows:—

Deputy Commissioner	On 16th July 1892.
Executive Engineer	On 27th July 1892.
Civil Surgeon	On 25th June 1892.
Deputy Commissioner	On 9th January 1893.
Civil Surgeon	On 21st February 1893.

Sanitary arrangements reported satisfactory. Health apparently good. No children are employed, and women only in sewing bags in the season.

Machinery is reported to be well protected.

The Civil Surgeon reported accommodation was sufficient and well ventilated, that the water supply was good and latrine accommodation adequate.

2. *Messrs.*

2. *Messrs. Bulloch Brothers' Mill at Kangón.*—The same remarks apply as to their other mill.

3. *Messrs. Mohr Brothers' Mill at Chaunggu.*—The mill was inspected as follows:—

By Deputy Commissioner	On 16th July 1892.
By Executive Engineer	On 27th July 1892.
By Deputy Commissioner	On 9th January 1893.
By Civil Surgeon	On 21st February 1893.

Sanitary arrangements are reported as good. Premises were stated to be clean. Accommodation sufficient, ventilation good; latrine accommodation and water supply good. Health was apparently good. No women or children are employed.

The machinery is reported as very well protected with the exception of the brick casement for boilers, but few are stated to ever resort there. There is stated to be an excellent arrangement in case of fire.

4. *Arracan Company's Rice Mill at Nyaungwaing.*—Inspected as follows:—

Deputy Commissioner	On 16th July 1892.
Executive Engineer	On 27th July 1892.
Deputy Commissioner	On 9th January 1893.
Civil Surgeon	On 10th March 1893.

New cooly lines have been erected and the accommodation is good.

The Executive Engineer reports that the machinery is well protected and that good arrangements exist in case of fire.

The Civil Surgeon reports that women get more rest than allowed by the Act; that the premises are clean, well ventilated, and in a sanitary state; that latrine accommodation is adequate and filtered water is in use.

No children are employed, and women only to sew bags. Health was apparently good.

5. *Arracan Company's Mill at Kangón.*—Inspections:—

Deputy Commissioner	On 16th July 1892.
Executive Engineer	On 27th July 1892.
Deputy Commissioner	On 9th January 1893.
Civil Surgeon	On 10th March 1893.

The same remarks apply as to their other mill. More barracks are being built and the mill is improving.

The Civil Surgeon reports that the sanitary state, ventilation, &c., is satisfactory.

6. *Messrs. Kruger's Mill at Thinbawgyin.*—Inspections:—

Deputy Commissioner	On 16th July 1892.
Executive Engineer	On 27th July 1892.
Civil Surgeon	On 24th June 1892.
Deputy Commissioner	On 9th January 1893.
Civil Surgeon	On 22nd February 1893.

The Executive Engineer reports that some improvements had been made to the machinery since last inspection and that the protection to the machinery was very good.

The Civil Surgeon reports the premises were clean, accommodation sufficient and well ventilated, latrine arrangements adequate, and water supply good. Health was apparently good, though a few coolies are said to have died from cholera last season.

No children are employed, though some women are employed to sew bags.

7. *Messrs. Diekmann Barckhausen and Company's Mills at Yegyaw.*—Inspections:—

Deputy Commissioner	On 16th July 1892.
Executive Engineer	On 27th July 1892.
Deputy Commissioner	On 9th January 1893.
Civil Surgeon	On 22nd February 1893.

The Executive Engineer reports that the firm have improved the protection to parts of the machinery as suggested by him.

The Civil Surgeon reports premises clean and in a sanitary state, ventilation good, water supply and latrine accommodation adequate. No children are employed, and only a few women in the season.

Health has been apparently good, though it is said a few coolies died of cholera last year. The cause is said to be in the drinking water, and when the Deputy Commissioner visited the mill in January the firm were making an interesting experiment in sinking an artesian well.

8. *Messrs. Steel Brothers' Mill at Tŏmbo.*—Inspections :—

Deputy Commissioner - - - -	On 16th July 1892.
Executive Engineer - - - -	On 27th July 1892.
Civil Surgeon - - - - -	On 24th June 1892.
Civil Surgeon - - - - -	On 28th November 1892.
Deputy Commissioner - - - -	On 9th January 1893.
Civil Surgeon - - - - -	On 22nd February 1893.

The machinery is well protected. No women or children are employed.

The Civil Surgeon reports that the premises are clean and well ventilated, that accommodation is sufficient, and that the water supply and latrine accommodation are sufficient. He recommends that a well be dug in the compound, and it is contemplated to try the experiment of an artesian well if Messrs. Diekmann Barckhausen's attempt be successful.

Health has apparently been good.

9. *Sgau-Karen Saw Mill at Tŏnbo.*—Inspections :—

Deputy Commissioner - - -	On 16th July 1892.
Civil Surgeon - - - - -	On 29th November 1892.
Deputy Commissioner - - -	On 9th January 1893.
Civil Surgeon - - - - -	On 11th March 1893.

No women or children are employed.

The Civil Surgeon reports that the premises are well ventilated, water supply and latrine accommodation adequate, though the situation of the latrine is not satisfactory. He has suggested that it be extended about 15 feet into the river, so as to ensure all excreta being carried away.

10. *Kungyan Saw Mill.*—Inspections :—

Deputy Commissioner - - - -	On 16th July 1892.
Deputy Commissioner - - - -	On 9th January 1893.
Civil Surgeon - - - - -	On 22nd March 1893.

No women or children are employed.

The latrine has not been in a good position, but it has now been probably moved out over the river. The premises are reported as well ventilated, and water supply and accommodation as adequate.

11. *St. Peter's Institute Workshop at Athegyi.*—Some of those employed are young, but none under 14 years of age.

The inspections were :—

Deputy Commissioner - - - -	On 18th July 1892.
Deputy Commissioner - - - -	On 11th January 1893.
Civil Surgeon - - - - -	On 21st March 1893.

The Civil Surgeon reports that the premises were clean, accommodation adequate, water supply and latrine accommodation adequate.

No women are employed.

12. From the above it will be seen that the factories were well inspected during the year, and that generally speaking they are in a very satisfactory condition.

I am unable to give details of the wages and general condition of the operatives, as these points have not been touched on in the inspection notes. I hope to be able to do so next year. No accidents were reported during the year.

— No. 3. —

From *H. Thirkell White*, Esq., C.I.E., Commissioner of the Pegu Division, to the Secretary to the Chief Commissioner, Burma, No. 424–10M.; dated 26 May 1893.

In continuation of this office, endorsement No. 9–10M., dated 3rd April, forwarding the report of the Deputy Commissioner, Tharrawaddy, on the working of the Indian Factories Act, 1881, for the year 1892, I have the honour to submit herewith in original the reports of the Deputy Commissioners, Hanthawaddy and Prome, for the same period.

The Deputy Commissioner, Pegu, reports that there were no factories in his district in that year.

The report for the Rangoon Town district is the only one now outstanding. I have asked the Deputy Commissioner to expedite its submission.

From *J. K. Mackrae*, Esq., Deputy Commissioner, Hanthawaddy, to the Commissioner of the Pegu Division,—No. 160; dated 29 April 1893.

In accordance with the orders contained in Judicial Department Circular No. 15 of 1892, I have the honour to submit herewith, the annual report on the working of the Indian Factories Act for the year 1892, together with the tabulated statement in Form No. I.

No prosecutions having been instituted under the Act, the statement in Form A has not been submitted.

2. During the year, the following five mills in which steam-driven machinery is used, were registered as factories, having been brought under the definition of factory, by Judicial Department Notification No. 153, dated 11th April 1892:—

(1.) Ah Ton Shôk's rice-mill at Kanaungto.

(2.) Yeo Eng Byan's rice-mill at Kanaungto.

(3.) U Ka Gyi and Maung Kyi Maug's rice-mill at Saikkyi.

(4.) Long Shaing Long's rice-mill at Kamakasit.

(5.) Taikkyi saw-mill.

3. All of these mills were inspected twice during the year by the District Magistrate as inspector of factories. No joint-inspector has been appointed for this district.

4. The mills are ordinarily worked from daylight till sunset, with midday stoppages for an hour or more. In the rice-mills, when the work is brisk during the height of the season, the employés are allowed half-an-hour a day by turns for their midday meal, which is cooked for them. A holiday is observed on Sundays, except in the case of rice-mills in the paddy season, when the work is pressing; the labourers are then sometimes employed on Sundays, for which they get extra allowance, and half-a-day is given to them on one of the three days succeeding the Sunday. However, this pressure does not extend to more than two or three months, and the mills had sometimes to be closed for days together, for want of work.

5. The buildings used as barracks for coolies are all well removed from the factories, and are spacious and well ventilated. Sufficient latrine accommodation is provided; in most cases scavenging is not practised. Potable water in sufficient quantity is procured from tanks close to the mills; but in the hot season, the supply of the rice-mills for drinking purposes is supplemented by boat-loads of water conveyed daily from Rangoon. In the Taikkyi saw-mill, pure water is supplied to the mill from the railway water column by means of pipes.

6. The general health of the employés is said to be good. No outbreak of any contagious disease amongst them has been reported.

7. The labourers other than coolies earn an average of about a rupee a day. The coolies engaged in carrying paddy from the boats to the mills, and placing the rice in boats, are not employed by the mill-owners, but work under contractors, who do the work at so much per 100 baskets. Madrasi coolies are mostly employed by them, and earn from 12 annas to a rupee a day. A few of the wives of these Madrasi coolies are employed occasionally to sew up the mouths of the rice-bags, and earn from six to eight annas a day. No children are found employed in any factory.

8. On my first inspection of the factories, I found that in some mills, the fencing to the machinery was defective. Orders issued in consultation with the Executive Engineer of the division have caused these defects to be remedied.

9. All the mills are driven by steam-power. The fuel used in the rice-mills is paddy husk; in the saw-mill, refuse wood.

10. No accident has been reported during the year.

From Lieutenant-Colonel *C. A. Cresswell*, Deputy Commissioner, Prome, to the Commissioner of the Pegu Division,—No. 3-2C.T.—92-93; dated 2 May 1893.

In reference to your Revenue Department letter No. 330-10M., dated 24th April 1893, and in continuation of this office letter No. 2,139-2C.T. (last paragraph), dated 28th idem, I have the honour to report as follows.

Mr. Sutherland's saw-mill employs off and on, and very irregularly, something like 28 men, who do not live on the premises. The orders laid down with regard to factories are carried out, and there is really nothing to remark. No women or children are employed. There have been no accidents. The opinion of the Executive Engineer will be asked on his next visit whether more fencing of the machinery is required. There have been no prosecutions. The place is in a sanitary state. Necessary statements are herewith submitted.

— No. 4. —

From Colonel *H. R. Spearman*, Commissioner of the Tenasserim Division, to the Secretary to the Chief Commissioner, Burma,—No. 2,379, 213; dated 30 May 1893.

I have the honour to submit the annual reports on the working of the Factories Act for the year 1892, received from the Deputy Commissioners, Amherst, Tavoy, and Toungoo, and to say that the Deputy Commissioners of Mergui, Shwegyin, and Salween, state that the reports for their districts are blank.

From Captain *A. B. Pritchard*, Deputy Commissioner, Amherst District, to the Commissioner of the Tenasserim Division,—No. 289-35; dated 7 April 1893.

With reference to Judicial Department Circular No. 15 of 1892, I have the honour to submit the annual report on the working of the Indian Factories Act, 1881, in the districts of Moulmein Town and Amherst, during the year 1892, together with two tabulated statements in the annexed forms (Forms No. I and A).

1. *Inspectors and Certifying Surgeons.*—Under Judicial Department Notifications Nos. 155 and 191, dated 6th September 1890, and 25th May 1892 respectively, the sub-divisional officer, Moulmein Town, and the civil surgeon of Moulmein, were appointed inspector and joint inspector of factories within the local limits of their respective jurisdictions.

Inspections.—All factories were inspected thrice during the year by the joint-inspector, beginning in June 1892, and twice by the inspector of factories. The inspections disclosed a few sanitary defects, and defects in fencing, and it was discovered that accidents had not been duly reported by the occupiers of several

several factories. Orders were issued to remedy the former, and notices inviting attention to Section 13 were circulated for information and future guidance of all occupiers.

Casual inspections were made by the inspector, with the object of seeing that orders issued regarding fencing were carried out satisfactorily and within the the time allowed.

With one or two exceptions, occupiers of factories show no interest in carrying out the provisions of the Act in sending notices, furnishing returns, maintaining registers, &c. In fact, in no single factory was there a copy of the Act or rules. I fear the responsibility of occupiers must be enforced if it is intended to work the new law satisfactorily.

2. *Number and description of factories, sanitary condition, sanitary arrangements.*—All factories to which Act XV. of 1881 applies are situated in the town of Moulmein, and in the district of Amherst, and are within the jurisdiction of the Deputy Commissioner and District Magistrate of the Amherst district.

(1.) There are 27 factories, eight being steam rice and 19 steam saw or timber mills. Of these, seven rice and six timber mills are occupied by Europeans and one rice and 13 timber mills by natives of India and Burma.

These mills are situated on the bank of the river and are rice and timber mills. There is a sufficient supply of potable water at all the mills from wells, except in two instances, where the wells are situated outside the mill compounds.

(2.) Latrine accommodation is provided on the ground detached from buildings; in one case, however, no such accommodation was provided at all but since the joint-inspector's inspections, a latrine has been erected on the river bank, as is the case in almost all the mills. In another mill compound, a very old and foul cesspit was filled up.

Until the Municipality are able to start and maintain a regular night conservancy system to work all over the town, latrines on the dry earth system can hardly be enforced in these mills, and the present system is only what prevails along the bank of the river from one end of the town to the other.

The superficial and cubic feet for each person, and the ventilation in these mills are sufficient and satisfactory.

3. *Average numbers, general health of operatives.*—The average daily number of operatives employed in the different factories is 110. A large proportion of these are natives of India. Most of the factories are worked by midday stoppages, and generally no persons are employed in any factory on a Sunday. The general health of the operatives is good.

4. *Wages and general condition of the operatives.*—The regular operatives are able-bodied men in good health. Wages average Rs. 12 to Rs. 13 per mensem. They live usually in barracks, and during four months of the year, whilst loading ships, they earn from Rs. 15 to Rs. 30 per mensem.

5. *The employment of women and children.*—This class of operatives are not usually employed in the factories in Moulmein Town and the Amherst district. In timber mills boys are employed to remove sawdust, and in rice mills on tallying work. Surgeon-Major Thomas writes:—

"The certifying surgeon is not required to certify as to the ages or condition of these. There are four boys over 14 years employed in two mills, and a very few women in some (only the rice-mills) employed in sifting and sorting samples of rice, and sowing up bags of rice,—light work."

So far as I know, no women are now employed in any of the factories.

The number of children employed is 14, and their work is light. They are never employed in or near mill-gearing or machinery. No factory register of children has been kept in any factory where they have been employed. The attention of the occupiers has been directed to this omission.

6. *Fencing.*—The fencing of dangerous parts of machinery and mill-gearing has been strictly enforced.

7. *Accidents.*—Three accidents were duly reported during the year. These occurred in two factories. Two were at rack (saw) benches, and one at a boiler in a rice mill. In two cases the accidents resulted in severe injuries, and in

the third the injury was slight. In all three cases the accidents were due to carelessness or indifference of the operatives themselves, who were either inexperienced or unskilled in the work of the department of the factory in which they were employed. Two more accidents, also at the saw benches, in another factory, were discovered by the inspector of factories during his half-yearly inspection, and which were not reported by the occupiers, who pleaded ignorance of the Act and rules. They have been warned. I have reason to believe that other accidents occurred, which were not reported. Mill-owners have been informed the next case will be severely dealt with. Notices calling attention to Section 13 of the Act have been sent to all occupiers of factories. An enquiry was ordered to be held into the cause of one accident. The result showed that unskilled labour was employed, and the accident was due to the ignorance of one of the operatives working at the saw at which it occurred.

8. *Prosecutions.*—There were no prosecutions during the year under report.

From Captain *J. J. Cronin*, Deputy Commissioner, Tavoy, to the Commissioner of the Tenasserim Division,—No. 197-25—3; dated 6 April 1893.

I HAVE the honour, in accordance with the provisions of Judicial Department Circular No. 15, of 1892, to submit herewith the annual report on the working of the Factories Act and Rules, framed thereunder for the year 1892.

In this district there are only three factories registered under the Act, all are situated in the town of Tavoy. They are as follows:—

(1.) Messrs. Crisp and Co.'s rice and timber mill, situated at Kyetsabyin quarter, Tavoy.
(2.) Maung Shan Byu's timber and rice mill at Bônmaw quarter, Tavoy.
(3) Maung Aung Do's timber mill at Kyetsabyin.

The last named has not been working since February 1892, owing to the death of Maung Aung Do. The other two mills have been working throughout the year.

During the year under report, Colonel Jenkins and Captain A. B. Pritchard successively held charge of the Tavoy district.

Inspections.—The factories appear to have been inspected only once during the year 1892, namely, on 16th February 1892 by the Deputy Commissioner, Lieutenant-Colonel Jenkins. On that occasion all three mills were inspected. Maung Aung Do's mill was not working on the day of inspection. Sixty men and five boys over the age of 12 years were employed in Messrs. Crisp and Co.'s mill; all appeared to be healthy and not overworked.

At Maung Shan Byu's mill 17 men were employed. On the date of inspection the mill was not working, the boiler was old, and the machinery was very dirty. The result of this inspection has been, that all parts of the machinery hitherto exposed have been protected by planking, while the machinery has since been kept in better order. I am unable to give any particulars as to the sanitary arrangements, wages, and general condition of the operatives, &c., as my predecessors have omitted to make any mention of these subjects in their inspection notes. Two girls between the ages of 12 and 13 years, and four boys between 15 and 16 years of age were employed at Maung Shan Byu's mill during the year. Five boys between the ages of 13 and 15 years were, during the same period, employed in Messrs. Crisp's mill. All appeared healthy and not overworked.

No inspection appears to have been carried out by the civil surgeon during the year, as he has not been appointed a joint-inspector. The fencing of machinery and mill-gearing has hitherto not been properly carried out; since the last inspection, much improvement has taken place in this respect.

Accidents.—No accidents were reported during the year.

Prosecutions.—No prosecutions were taken under the Act, and no convictions were had. Form A is therefore submitted in blank. Greater attention will be paid to the working of the Act during the ensuing year.

From

From *G. M. S. Carter*, Esq., Deputy Commissioner, Toungoo, to the Commissioner of the Tenasserim Division,—No. 18-1,112; dated 13 February 1893.

I HAVE the honour to submit report on the working of the Factories Act in this district for the year 1892.

Only one mill, that known as the Minlangu saw-mill, which had hitherto employed on an average more than 50 persons, was declared a factory from 1st January 1892. During the year under report, however, the average number of persons employed was 40 only. The mill changed hands on 1st April, and from that date up to 26th September it was not worked, and after that date very irregular. I inspected it during the month of December.

The mill is situated on the bank of the Kun, a perennial stream, which flows from the hills about two miles off; the water supply is therefore excellent. It is surrounded by dense jungle. The operatives live in their own houses. The mill itself is a large open building without walls. The general health of the operatives, who are Burmans and natives of India, is good. Wages from Rs. 12 upwards. No women or children are employed. There were no accidents or prosecutions during the year. The work turned out was for the most part sleepers for railways and building material.

— No. 5. —

From *H. Thirkell White*, Esq., C.I.E., Commissioner of the Pegu Division, to the Secretary to the Chief Commissioner, Burma,—No. 267-10M.; dated 17 June 1893.

IN continuation of my letter No. 424-10M., dated the 26th May 1893, I have the honour to submit in original the report of the Deputy Commissioner, Rangoon Town district, on the working of the Indian Factories Act, 1881, in his district.

2. The inspections under the Act have been duly made, and both the Deputy Commissioner and the Joint-Inspector have directed their attention to the points in respect of which the management of factories requires supervision. With the ready assistance of the owners of factories, they have been enabled to satisfactorily discharge their duties during the year of report. The Deputy Commissioner's report does not seem to call for any detailed comments. The condition of the labouring class and the habits of the people in this province are such as to render it unlikely that any grave abuses connected with the employment of women and children will be prevalent. The chief points which require notice are the observance of ordinary sanitary regulations and the enforcement of the rules regarding the fencing of machinery. It seems desirable that if possible the Deputy Commissioner's recommendation regarding the professional inspection of the arrangements prescribed by Section 12 of the Factories Act should be adopted.

From *A. L. Hough*, Esq., Deputy Commissioner, Rangoon Town, to the Commissioner of the Pegu Division,—No. 130-6G.—256; dated 7 June 1893.

WITH reference to Judicial Department Circular No. 15 of 1892 and your Revenue Department reminder No. 10M., dated the 31st ultimo, I have the honour to submit the following report on the working of the Indian Factories Act, 1881, in Rangoon Town district during the year 1892. The tabulated statement in Form I and the return of convictions under the Act in Form A, referred to in that circular, are herewith submitted.

2. *Inspectors and Certifying Surgeons.*—There is no special Inspector of Factories appointed under Section 3 of the Act for Rangoon Town District. The District Magistrate has hitherto been and still is, in virtue of his office, the Inspector of all Factories in this district.

About the middle of the year under report the Health Officer of the Municipality of Rangoon was appointed as Joint-Inspector of Factories within the Municipal limits. He was also appointed under Section 5 of the Act as a Certifying Surgeon for the factories within the said limits. He, however, did no work as a Certifying Surgeon during the year of report, as no applications were made to him for the examination of children and the grant of certificates of age.

3. *Inspections.*—There were 47 factories on the register in the year of report, and each of them was inspected twice by the Inspector and twice by the Joint-Inspector. The inspections by the Inspector were made half-yearly, in the months of January and July, and those by the Joint-Inspector quarterly, between the months of July and December. Under the rules the inspections by the Inspector are to be made in the months of January and June, but I have for the past three years made the second inspection in the month of July instead of June. The reasons for this are that in the latter month the work in my office is very heavy and the income-tax and other reports and returns have to be submitted. The sanction of the Commissioner was obtained for this in each year.

The Joint-Inspector commenced work about the middle of July 1892 and was paid a fixed allowance of Rs. 150 per month. A condition of his being granted this allowance was that he was to inspect each of the 47 factories on the register at least once in each quarter. This condition was complied with in the year of report

4. *Operatives.*—In almost all the factories in Rangoon there are two distinct kinds of workmen employed, namely, "mill-hands" and "coolies." The former are generally employed permanently and receive monthly wages ranging from Rs. 10 to Rs. 18 per month each man according to the nature of work they have to perform. The latter work by contract under the direction of a maistry or headman, who looks after their interests and is responsible for their work. During the busy season, say from the middle of December to the middle of May, the coolies employed in the rice-mills earn, I understand, on an average about a rupee for each working day. In the saw-mills and the smaller factories they probably earn about 4 annas a day less, but on the whole the wages paid to operatives generally are quite ample to keep them supplied with all their requirements and even to enable them to put by some of it for remittance to their home. This class of operatives consists almost entirely of natives from the Madras coast ports, who come to Rangoon in great numbers at the commencement of the busy season and generally return to their homes with their earnings after it is over. The "mill-hands" are principally natives from Chittagong, Bengal, and the Upper Provinces of India, with a few Chinese and Burmese carpenters, blacksmiths, &c. These men are perhaps not as well paid as the coolies, but they are generally employed permanently and have lighter duties to perform.

The general health of the operatives in all factories in Rangoon was good. No sickness or epidemic of any kind was reported during the year and the men looked healthy and strong. The coolies work in the open air when loading and unloading boats; at other times they work under large, lofty, and well ventilated sheds. They carry the grain (paddy) from the boats to the godowns, and from thence to the "hopper," and after the operation of milling is completed, the rice is carried by them from the mill to boats for export.

In the rice-mills and oil and ice factories the operatives work by shifts approved by the Inspector. In the saw-mills and foundries there are complete stoppages and no shifts. During the busy season there are generally in the rice-mills, &c., three shifts, one at 6 a.m., one at 2 p.m., and one at 10 p.m., the men in each shift being eight hours on and 16 hours off duty, both day and night. This refers to "mill-hands" only. The coolies, as already stated, work by contract, and they seldom work for more than three or four hours at a time, which is generally the time occupied in loading or unloading a boat of paddy or rice. In the off season the rice-mills work only during the day, generally from 6 a.m., to 6 p.m., and then two shifts only are employed, which change every six hours. Notwithstanding the above arrangement of shifts, each operative is allowed from one to one-and-a-half hours each day for breakfast or dinner as the case may be. This is arranged for at some mills by having a few extra men to take their places while they are away, and in others they are allowed to arrange

arrange between themselves to go by turns for their meals, &c. In this case each man gets in his turn from one to one-and-a-half hours time for his food, &c. In the saw-mills and foundries, which generally work from 6 a.m. to 6 p.m., there is a stoppage of work for one to one-and-a-half hours between 10 a.m. and 11.30 a.m. Under Section 5A (1) of the Act a stoppage of work for a full half-hour between noon and 2 o'clock in the afternoon is compulsory. The operatives in these mills are, however, accustomed to taking their breakfast between 10 and 11 o'clock in the forenoon, and work is stopped between those hours only to suit their convenience.

5. *Women and children.*—The number of women and children employed in the factories in Rangoon is very small. The former are only employed in the rice-mills to stitch bags, to clean rice, to carry paddy, and to perform other light duties. The latter are employed in both rice-mills and saw-mills to carry paddy and sawdust. They are, as a rule, never employed for more than six hours in a day, and they get the same time for meals, rest, &c. The general health of the women and children employed in these mills during the year of report was good.

6. *Sanitation.*—In the larger factories and in some of the smaller ones the operatives are housed in spacious, well raised, and well ventilated barracks. They are supplied with water of good quality and in sufficient quantity from artesian wells, and in some factories close to the town from the municipal pipes. In some of the smaller mills the barracks for the accommodation of coolies were built on low swampy ground, but most of them were pulled down during the year of report and new barracks were built on more sanitary principles. The latrine accommodation, except in a few cases, was ample and sanitary. Most of the latrines are built on creeks or on the river bank, and as they are regularly washed out by the tide, it does not entail much trouble or expense to keep them clean and sanitary. Others situated inland are conserved regularly by the mill-owners, and in some mills which are close to the town by the Municipality.

7. *Fencing.*—The machinery and mill-gearing in all mills are fenced as far as possible in terms of Section 12 of the Act. In that section certain directions are laid down as to the fencing of machinery and mill-gearing, the proper inspection of which cannot be carried out without the assistance of a competent mechanical engineer in large and elaborate works such as the rice and saw-mills. I would therefore recommend that a competent mechanical engineer be associated with the District Magistrate in this part of the work of inspection.

8. *Accidents.*—The number of accidents reported in the year of report was eight only. Of these, three occurred in rice-mills, four in saw-mills, and one in the Irrawaddy Flotilla Company's dockyard. Of those that occurred in the rice-mills, all three were serious, consisting in two cases of fracture of one leg, necessitating amputation, and in the third case one of the sufferer's fingers was torn off.

Of those that occurred in the saw-mills one consisted of fracture of leg below the knee, the second compound fracture of thumb and two fingers, the third simple fracture of collar-bone, and the fourth serious injury to leg and thigh resulting in the death of the sufferer. The accident at the Dala dockyard consisted of fracture of left arm, necessitating amputation.

In all these cases magisterial inquiries were held by the Assistant and Junior Assistant Magistrates, and the results of these inquiries showed that in most cases the accidents occurred through the carelessness of the operatives or neglect on their part to carry out standing orders.

9. *Prosecutions.*—No prosecutions were undertaken under the Act during the year of report. The prescribed statement is herewith submitted blank.

10. In closing this report I wish to place on record the great help and assistance which has been rendered to me by the mill-owners in Rangoon generally. They have been generally punctual in the submission of the periodical returns, and have at all times promptly furnished me with any information I required of them on my rounds of inspection, and have been most courteous.

— No. 6. —

From *A. R. Birks,* Esq., Officiating Commissioner of the Arakan Division, to the Secretary to the Chief Commissioner, Burma,—No. 208-6—93; dated 24 June 1893.

I HAVE the honour to submit in original a report by the Deputy Commissioner, Akyab, on the working of the Factories Act in his district during the year 1892.

2. As I arrived after the close of the year, I have very little to add.

3. The present rules do not require that the Executive Engineer should be present at inspections held by the Deputy Commissioner. That officer is, however, presumably more competent to express an opinion as to whether machinery is adequately protected.

4. There is a great difference between Bassein and Akyab in the use made of female operatives.

5. Reports from other districts of the division are blank.

From *A. M. B. Irwin,* Esq., Deputy Commissioner, Akyab, to the Commissioner of the Arakan Division,—No. 666-17G.—17; dated 22 June 1893.

I HAVE the honour to submit a report on the working of the Factories Act in this district for the calendar year 1892, together with statements appertaining thereto, as called for in Judicial Department Circular No. 15 of 1892.

Inspections.—The factories in this district were inspected twice during the year under report by the district magistrate. The first inspection was on the 27th January, and the second on the 15th June. The factories were not at work during the time of inspection, but everything was found to be right and in good order. Copies of these inspection notes were regularly after each inspection forwarded to the Commissioner of the division in Form B.

Sanitary condition.—The mills were in a satisfactory state. The number of hands employed varies from 600 to 900 in each mill during the working season. The coolies live in separate lines provided for them, and the cooly-manji is responsible for the cleanliness of the place. Separate tanks are provided by the mill-owners for drinking and bathing purposes. Open-air latrines, consisting of shallow trenches, are also provided by the mill-owners for the use of labourers, well away from their quarters.

Health of the operatives.—No cases of serious illness prevailed amongst the hands employed in any of the factories during the year under report, except a few cases of cholera here and there.

Wages and condition.—The permanent hands of the staff are paid by the month; the other labourers (coolies) work in gangs varying from 20 to 40 men in each. Each gang is paid at the rate of 3 annas for every 100 baskets of paddy landed, and 3 annas for every 100 baskets measured. Each such gang is capable of landing and measuring from 2,500 to 3,000 baskets of paddy in one day. This system of payment is believed to be carried on throughout the mills. Most of the men engaged are Chittagonians, who come here only for the season, which lasts from three to four months in the year, and go back to their houses. They seem to be in fairly good condition.

Employment of women.—Women are very scantily employed in the mills here. The provisions of the law with regard to their employment are believed to have been observed.

Certifying surgeon.—The appointment of this officer was in May, 1892, at the end of the season, while all the factories were closed, so there was no work done by him in respect to Section 5 of the Act.

Fencing of machinery was sufficient.

Accidents.

Accidents.—There were no accidents reported during the year under report.

Prosecutions.—There were no prosecutions brought against persons under the Act during the year under review.

The registers of inspection of factories in Forms A and B have been kept up to date. Register A is re-written at the end of the calendar year.

In Form I, three mill owners have shown their mills as exempted from the prohibition of Sunday labour. I have asked them to quote the numbers and date of the notifications.

Judicial Department Notification,—No. 529; dated Rangoon, 28 November 1891.

The following rules made by the Chief Commissioner of Burma, under Section 18, Sub-section (1), Clauses (*e*), (*f*), and (*g*), of the Indian Factories Act, 1881, in supersession of Revenue Department Notification No. 73, dated 24th August 1882, are published for general information.

Rules made by the Chief Commissioner of British Burma, under Section 18 *of the Indian Factories Act*, 1881.

1. The terms "factory," "child," "mill-gearing," "employed," and "Certifying Surgeon." when used in these rules, or in any supplementary rules that may hereafter be made under the Act, shall have the meaning given to them in the Act.

"Inspector" means the Deputy Commissioner of the District. "Joint-inspector" means an inspector, other than the district magistrate, appointed by the local Government under Section 3 of the Act.

2. Each inspector shall keep a register of all factories within his jurisdiction in the Form A attached to these rules.

3. Each inspector shall send through the post, under registered cover, a notice to the occupier of every factory within his jurisdiction, intimating his intention of placing such factory upon his register of factories.

4. Any person served with a notice under Rule 3, whose premises do not fall within the definition of a factory given in the Act, may, within 15 days of the receipt of such notice, forward to the inspector a statement setting forth his objections to the registration of his premises as a factory. The inspector shall consider and dispose of such objections after making such enquiry as he may deem necessary, and shall make up his register of factories in accordance with the provisions of the Act.

5. The inspector may at any time serve a notice, as provided in Rule 3, upon the occupier of any factory which is not already entered in his register of factories, and the provisions of Rule 4 shall apply to the subsequent proceedings in all such cases.

6. When any premises cease to be occupied as a factory, the occupier may give notice of the fact to the inspector, who shall, if satisfied that the Act is no longer applicable to such premises, remove them from his register of factories.

7. Each factory shall be inspected by the inspector at least twice in each calendar year. Where there is a joint-inspector, each factory shall be also inspected by him at least once a quarter.

8. The inspector shall keep a register of his inspections of each factory in Form B attached to these rules, in which he shall record all orders and remarks made by him on each occasion of his inspection. When a factory is inspected by a joint-inspector, his orders and remarks shall be recorded in the inspector's register.

9. The inspector shall, without delay, furnish a copy of such orders and remarks to the Commissioner of the division, and also to the occupier of the factory concerned.

The despatch through the post, under registered cover, of the copy of such orders and remarks shall be deemed to be sufficient service on the occupier of the factory of any orders or directions therein contained.

10 It shall be the duty of joint-inspectors who are civil surgeons or medical officers at each inspection :—

(*a.*) To personally examine all the children employed in the factory, and to report to the inspector any case necessitating orders under Clause (*c*) of Section 4 of the Act.

(*b.*) To make such examination of the women employed in the factory as to satisfy himself that the provisions of Clauses (1), (2), and (3) of Section 6 of the Act are observed.

(*c.*) To report to the inspector the physical condition of the women and children, and whether the work on which they are employed appears to be injurious to health.

* (*d.*) To inspect the well, tank, or other source from which water is supplied to the operatives, and to note whether it is wholesome and is kept clean, and whether the supply is adequate according to the rules made under Section 18 (1), Clause (*b*).

* (*e.*) To inspect the latrines provided for the operatives of both sexes, and report to the inspector whether they are in a sanitary condition, whether they are sufficient for the number of persons employed, and whether they comply with the rules made under Section 18 (1), (*c*).

* (*f.*) To inspect the accommodation provided for the operatives of both sexes, and report to the inspector whether it complies with the rules made under Section 18 (1), Clause (*d*), and is otherwise healthy.

11. The occupier of a factory shall, if required by the inspector or joint-inspector, bring before him, on the occasion of any inspection, all children employed in the factory, and any other persons in the service of such occupier whom the inspector or joint-inspector may wish to see.

12. Each certifying surgeon shall give the certificate described in Section 5 of the Act in the Form C attached to these rules. Forms of certificate in counterfoil will be supplied to certifying surgeons by the Deputy Commissioner of the district.

13. Every occupier of a factory shall keep a file of all certificates of certifying surgeons relating to persons in his employ, and shall produce this when required by the inspector. Every such certificate shall be returned by such occupier to the parent or guardian of the person to whom it relates on his leaving the factory for other employ, and on demand of such parent or guardian.

14. No registers in Forms E and F prescribed by this Department Notification No. 526, dated the 28th November 1891, shall be destroyed or removed from the factory without the written permission of the inspector. Forms for such registers bound into books will be supplied to occupiers of factories, on indent, by the Deputy Commissioner of the district.

15. Appeals which lie to Commissioners of divisions from orders of inspectors under Section 12, Clause (*c*) of the Act must be submitted in the Form D annexed to these rules through the inspector within 15 days of the order appealed against; and the inspector shall forward each such appeal within seven days of its presentation, with any remarks or explanations which he may see fit to make. The Commissioner shall, on receipt, fix a day for disposing of the appeal, and give due notice thereof to the appellant.

---

* Amended by Judicial Department Notification No. 249, dated 1st July 1892.

Form A.

(Under Rule 2 of the Rules made under Section 18 of the Indian Factories Act, 1881.)

N.B.—This Register should be re-written at the commencement of each calendar year.

Register of Factories.

District_____ Division_____

Serial No.	Town, Thana, or other Local Division in which Factory is situated.	Name or Description of Factory.	Nature of Business carried on.	Name of Occupier.	Number of Persons ordinarily Employed.				Date of Inspection during the Year 189 .
					Adults.		Children.		
					Men.	Women.	Male.	Female.	

Form B.

(Under Rule 8 of the Rules made under Section 18 of the Indian Factories Act, 1881.)

Register of Inspections of Factories.

District_____ Division_____

Number of Factory in Register A.	Name or Description of Factory.	Name of Occupier.	Date of Inspection.	Number of Persons at Work on Date of Inspection.			
				Adults.		Children.	
				Men.	Women.	Male.	Female.

Remarks and Orders.

Form C.

(Under Rule 12 of the Rules made under Section 15 of the Indian Factories Act, 1881.

Certificate under Section 5 of the Indian Factories Act, 1881.

No.———

Dated the——day of———189——.

Name of person examined_____

Son of } _____
Daughter of }

Residing at_____

_____

Name and locality of factory at which to be employed } _____

Age certified_____

Certifying Surgeon.

No.———

Dated the——day of———189——.

I hereby certify that I have this day examined—

(Name)_____

Son of } _____
Daughter of }

Residing at_____

who is $\frac{\text{employed}}{\text{desirous of being employed}}$ in the*_____

and I consider $\frac{\text{him}}{\text{her}}$ to be $\frac{\text{above 9 or 14}}{\text{below 9 or 14}}$ *i.e.*, about——— years of age.

Certifying Surgeon.

* State name and locality of factory.

Form D.

(Under Rule 15 of the Rules made under Section 18 of the Indian Factories Act, 1881.)

Memorandum of Appeal.

Section 12, Clause (*c*), of the Indian Factories Act, 1881.

Memorandum of Appeal.

(Name, description, and place of residence.)

Occupier of_____factory,
_____district,
Appellant.

Inspector of factories for the_____district,
Respondent.

(Name of Appellant) above-named appeals to the Commissioner of the Division against the order of the inspector of factories for the district, under Section 12, Clause (*c*) of the Indian Factories Act, 1881, dated the day of , for the following reasons, namely (here state the grounds of objection).

N.B.—The stamp-fee on this memorandum of appeal is regulated by Article 11, Schedule II., of the Court Fees Act, VII of 1870.

F. C. Gates,
Junior Secretary.

Judicial Department Notification No. 248, dated Rangoon, 1st July 1892.

In exercise of the power conferred by Section 18, Sub-section (1), Clauses (*b*), (*c*), and (*d*), of the Indian Factories Act 1881, the Chief Commissioner makes the following rules.

Rules under Clause (*b*).

1. Every occupier of a factory shall on every day on which work is carried on in the factory which he occupies have available at the said factory, for the use of the persons employed therein, free of cost to them, a water-supply consisting of at least twice as many gallons of water as there are persons employed in the factory; of the whole supply at least as many gallons as there are persons employed in the factory shall be fit for potable purposes, and the remainder shall be fit for purposes of washing.

Under Clause (*c*).

2. For every factory adequate latrine and urinal accommodation shall be provided by the occupier in a part of the grounds detached from any other factory building. The latrines and urinals shall be kept in a clean and sanitary condition. In no case shall there be less than one latrine seat for every 50 persons employed.

3. Whenever women are employed in a factory separate latrines, properly screened off from observation and secluded from the latrines for males, shall be provided for women.

Under Clause (*d*).

4. The minimum space provided for each person employed in any room of a factory shall be 36 superficial feet, 500 cubic feet, and 10 square feet of lateral ventilating opening. Provided that in cases in which lateral ventilation cannot be contrived on account of the nature of the industry carried on in such room, sufficient interchange of fresh air shall be ensured by enforced ventilation or such other means as the inspector may deem sufficient; or if this cannot be managed, a minimum of 54 superficial feet and 900 cubic feet shall be provided for each person employed.

Provided also that, subject to the control of the Chief Commissioner, the District Magistrate, or a Joint-Inspector, with the consent of the District Magistrate may, for reasons to be recorded in writing, relax the conditions of this rule where, in his opinion, this may be done with due regard to the health of the factory hands employed in any particular room or rooms of a factory.

FORM No. I.—STATEMENT to accompany Annual Report on the

THARRAWADDY DISTRICT.

Serial No.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total of Columns 8 and 11.
					Male.	Female.	Total.	Male.	Female.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Saw-mill, Ôkpo - -	Saw-mill - - -	Steam-engine -	25 H. P.	30	–	30	–	–	–	30

FORM No. I.—STATEMENT to accompany Annual Report on the

BASSEIN DISTRICT.

Serial No.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total of Columns 8 and 11.
					Male.	Female.	Total.	Male.	Female.	Total.	
1.	2.	3.	.	5.	6.	7.	8.	9.	10.	11.	12.
1	Padauk Mill - - -	Rice-mill -	Steam-engine -	85 H. P.	650	50	700	–	–	–	700
2	Kangôn Mill - - -	- ditto - - -	- ditto - -	60 H. P.	400	30	430	–	–	–	430
3	Kyaungnu Mill - -	- ditto - - -	- ditto - -	100 H. P.	173	–	173	–	–	–	173
4	Nyaungwaing Mill - -	- ditto - - -	- ditto - -	30 H. P.	245	20	265	–	–	–	265
5	Kangôn Mill - - -	- ditto - - -	- ditto - -	35 H. P.	200	15	215	–	–	–	215
6	Thinbawgyun - - -	- ditto - - -	- ditto - -	50 H. P.	250	24	274	–	–	–	274
7	Ye-gyaw Mill - - -	- ditto - - -	- ditto - -	17 H. P.	274	9	283	–	–	–	283
8	Htônbo Mill - - -	- ditto - - -	- ditto - -	40 H. P.	500	2	502	–	–	–	502
9	Htônbo Saw-mill - -	Saw-mill - - -	- ditto - -	20 H. P.	49	–	49	–	–	–	49
10	Kungyan Saw-mill - -	- ditto - - -	- ditto - -	10 H. P.	14	–	14	–	–	–	14
11	Saint Peter's Institute Workshop.	Iron-works or foundries and general carpenters.	- ditto - -	3½ to 4 H. P.	26	–	26	–	–	–	26
				TOTAL - - -	2,781	150	2,931	–	–	–	2,931

Working of Factories in *Lower Burma* for the Year 1892.

THARRAWADDY DISTRICT.

Whether the Factory is worked mainly (1) by Shifts; or (2) by Mid-day Stoppages; or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays; or (2) on varying Week Days; or (3) whether Factory exempted under Section 5-B. (2) (*c*); or (4) under Section 5-B. (2) (*d*) of the Act; or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officer.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
Worked from 6 a.m. to 6 p.m., with stoppage of work from 10 to 11.30 a.m. daily.	General holiday on Sundays and festival days.	–	1 (*a*)	–	1	1	–	–	–	1	*Abstract of Factories.* No. Saw-mill - - 1 Factories inspected— Once during the year - - 1 (*a*) A sawyer whilst sawing got the fingers of his left hand cut. Reported verbally to Captain Pritchard, on 23rd June 1892.

Working of Factories in *Lower Burma* for the Year 1892.

BASSEIN DISTRICT.

Whether the Factory is worked mainly (1) by Shifts; or (2) by Mid-day Stoppages; or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays; or (2) on varying Week Days; or (3) whether Factory exempted under Section 5-B. (2) (*c*); or (4) under Section 5-B. (2) (*d*) of the Act; or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officer.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
Both factories worked by shifts.	Sunday is a general holiday.	–	–	–	–	2	–	2	1	5	*Abstract of Factories.* No. Iron-works or foundries - - 1 Rice-mills - - 8 Saw-mills - - 2 Total - - - 11 Factories inspected— Once during the year - - - 0 Twice during the year - - - 0 Thrice during the year - - - 2 More than three times during the year - - 9
- ditto - -	- ditto - - ditto -	–	–	–	–	2	–	1	1	4	
By shifts - - -	- ditto - - ditto -	–	–	–	–	2	–	1	1	4	
By shifts and stoppages.	- ditto - - ditto -	–	–	–	–	2	–	1	1	4	
- ditto - - -	- ditto - - ditto -	–	–	–	–	2	–	1	1	4	
By shifts - - -	- ditto - - ditto -	–	–	–	–	2	–	2	1	5	
- ditto - - -	- ditto - - ditto -	–	–	–	–	2	–	2	1	5	
- ditto - - -	- ditto - - ditto -	–	–	–	–	2	–	2	1	5	
Mid-day stoppages -	- ditto - - ditto -	–	–	–	–	2	–	2	–	4	
- ditto - - -	- ditto - - ditto -	–	–	–	–	2	–	1	–	3	
- ditto - - -	Every Sunday and days of obligation in the church.	–	–	–	–	2	–	1	–	3	
	TOTAL - - -	–	–	–	–	22	–	16	8	46	

FORM No. I.—STATEMENT to accompany Annual Report on the

HANTHAWADDY DISTRICT.

Serial No.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total of Columns 8 and 11.
					Adults.			Children.			
					Male.	Female.	Total.	Male.	Female.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Chinvah Long (Ah Ton Shok), Kanaungto.	Rice-mill - - -	Steam-engine -	24 H. P.	23	2	25	-	-	-	25
2	Yeo Eng Byan, Kanaungto.	- ditto - - -	- ditto - -	40 H. P.	125	15	140	-	-	-	140
3	U Ka Gyi and Maung Kyi Maung, Taikkyi.	- ditto - - -	- ditto - -	20 H. P.	15	-	15	-	-	-	15
4	Long Shain Long, Kamakasit.	- ditto - - -	- ditto - -	24 H. P.	24	-	24	-	-	-	24
5	Taikkyi Saw-mill - -	Saw-mill - - -	- ditto - -	12 H. P.	42	-	42	-	-	-	42
				TOTAL - - -	229	17	246	-	-	-	246

FORM No. I.—STATEMENT to accompany Annual Report on the

PROME DISTRICT.

Serial No.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total of Columns 8 and 11.
					Adults.			Children.			
					Male.	Female	Total.	Male.	Female.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Saw-mill, Prome - -	Cutting timber - -	Steam - - -	65 H. P.	50	-	50	-	-	-	50

Working of Factories in *Lower Burma* for the Year 1892.

HAUTHAWADDY DISTRICT.

Whether the Factory is Worked mainly (1) by Shifts; or (2) by Midday Stoppages; or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays; or (2) on varying Week Days; or (3) whether the Factory is exempted under Section 5-B. (2) (*c*); or (4) under Section 5-B. (2) (*d*) of the Act; or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officer.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
By stoppages from 10 a.m. to 1 p.m.	General holiday given on Sunday.	–	–	–	–	2	—	–	–	2	*Abstract of Factories.* No.
By shifts of half-an-hour each.	- ditto - - ditto -	–	–	–	–	2	—	–	–	2	Rice-mills - - 4
By shifts - - -	- ditto - - ditto -	–	–	–	–	2	—	–	–	2	Saw-mills - - 1
By two shifts of half-an-hour each.	- ditto - - ditto -	–	–	–	–	2	—	–	–	2	Total - - 5
By stoppage from 10 to 11.30 a.m.	- ditto - - ditto -	–	–	–	–	2	—	–	–	2	Factories Inspected— Once during the year - - -
	TOTAL - - -	–	–	–	–	10	—	–	–	10	Twice during the year - - 5
											Thrice during the year - - -
											More than three times during the year - - -

Working of Factories in *Lower Burma* for the Year 1892.

PROME DISTRICT.

Whether the Factory is Worked mainly (1) by Shifts; or (2) by Midday Stoppages; or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays; or (2) on varying Week Days; or (3) whether the Factory exempted under Section 5-B. (2) (*c*); or (4) under Section 5-B. (2) (*d*) of the Act; or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officer.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
Midday stoppages between 10 and 12 noon for two hours daily.	Factory closed on general holidays and on Sundays, except on one Sunday on 2nd May 1892 on urgent work. Section shown in this column have fully been applied to this factory.	–	–	1	1	2	—	–	–	2	*Abstract of Factories.* No.
											Steam saw-mill - 1
											Total - - 1
											Factories Inspected— Once during the year - - -
											Twice during the year - - 1
											Thrice during the year - - -
											More than three times during the year - - -

FORM No. I.—STATEMENT to accompany Annual Report on the

AMHERST DISTRICT (INCLUDING MOULMEIN).

Serial No.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total of Columns 8 and 11.
					Adults.			Children.			
					Male.	Female.	Total.	Male.	Female.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Crisp & Co., Mopun - -	Rice and timber -	Steam - -	Two engines 25 and 30 H. P.	45	–	45	6	–	6	51
1a											
2	Bulloch Brothers & Co., Mopun.	Rice - - - -	ditto - -	About 300 H. P. -	60	–	60	–	–	–	60
3	Melosch & Co., Mopun -	Rice - - - -	ditto - -	60 H. P. - -	22	–	22	–	–	–	22
	F. Foucar & Co., Mopun -	Timber - - -	ditto - -	Three engines 49 H.P., and one steam-frame 7 H. P.	120	–	120	–	–	–	120
5	Findlay, Bodeker & Co, Mopun.	Rice and timber -	ditto - -	Rice-mill 28 H. P., two steam saw-mills 41 and 28 H. P.	32	–	32	–	–	–	32
5a					330	–	330	–	–	–	330
6	Krüger & Co., Moungan -	- - ditto - -	ditto - -	24 H. P. -	142	–	142	–	–	–	142
6a											
7	J. Thompson -	Rice - - - -	ditto - -	35 H. P. - -	34	–	34	–	–	–	34
8	Steel Brothers & Co., Ltd., Mopun.	Rice and timber -	ditto - -	56 H. P., nominal -	260	–	260	–	–	–	260
8a			ditto - -	23 H. P. „ -	220	–	220	–	–	–	220
9	Maung Shwe Byi, Moungan	Timber - - -	ditto - -	One steam-engine 18 H. P., and one steam-frame 14 H. P.	30	–	30	–	–	–	30
10	Abdul Majid Brothers & Co., Nyaunglebin.	- ditto - - -	ditto - -	42 H. P. - -	78	–	78	–	–	–	78
11	Maung Ba Lin, Myangôn -	- ditto - - -	ditto - -	25 H. P. - -	55	–	55	–	–	–	55
12	L. Lu Yôn, Posakôn - -	- ditto - - -	ditto - -	25 H. P. - -	56	–	56	–	–	–	56
13	Maung Po Ti, Pabèdan -	- ditto - - -	ditto - -	45 H. P. - -	48	–	48	2	–	2	50
14	Memraj Murlidhur, Tavoyzu.	- ditto - - -	ditto - -	60 H. P. - -	80	–	80	3	–	3	83
15	Maung Yo Maung, Tavoyzu	Rice - - - -	ditto - -	28 H. P. - -	35	–	35	–	–	–	35
16	Mirza Abdul Hussain & Co., Nyaunglebin.	Timber - - -	ditto - -	25 H. P. - -	48	–	48	2	–	2	50
17	H. Bullubdass, Nyaunglebin.	- ditto - - -	ditto - -	One engine 50 H.P., and the other 70 H. P.	186	–	186	–	–	–	186
18	Hin Chin & Co., Moungan -	- ditto - - -	ditto - -	40 H. P. - -	132	–	132	4	–	4	136
19	Bhugwan Dass, *Rhai Bahadur*, Mopun.	- ditto - - -	ditto - -	32 H. P. - -	150	–	150	–	–	–	150
20	Maung Hlè, Mopun - -	- ditto - - -	ditto - -	61 H. P. - -	65	–	65	–	–	–	65
21	Maung Kho, Daingwunkwin.	- ditto - - -	ditto - -	25 H. P. - -	50	–	50	–	–	–	50
22	Hadjee Mahomed Usuf, Daingwunkwin.	- ditto - - -	ditto - -	—	–	–	–	–	–	–	–
23	The Bombay Burma Trading Corporation, Ltd., Natmaw.	- ditto - - -	ditto - -	81 H. P. - -	330	4	334	–	–	–	334
				TOTAL - - -	2,608	4	2,612	17	–	17	2,629

Working of Factories in *Lower Burma* for the Year 1892.

AMHERST DISTRICT (INCLUDING MOULMEIN).

Whether the Factory is Worked mainly (1) by Shifts; or (2) by Midday Stoppages; or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays; or (2) on varying Week Days; or (3) whether the Factory is exempted under Section 5-B. (2) (*c*); or (4) under Section 5-B. (2) (*d*) of the Act; or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					Remarks.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officer.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
The rice-mill by shifts and saw-mill by stoppages.	General holidays on Sundays and on Native feast days.	–	–	–	–	2	—	3	–	5	
By shifts - - -	- - ditto - - -	–	–	–	–	2	—	3	–	5	
By a stoppage of 1½ hour.	- - ditto - - -	–	–	–	–	2	—	3	–	5	
By stoppages from 11 a.m. to 12.30 p.m.	- - ditto - - -	–	–	–	–	2	—	3	–	5	
By shifts - - - / By stoppages - -	- - ditto - - -	–	–	–	–	2	—	3	–	5	
Rice-mill by shifts and timber-mill by stoppages.	- - ditto - - -	–	1	1	2	2	—	3	–	5	
By shifts - - -	- - ditto - - -	–	1	–	1	2	—	3	–	5	
By midday stoppages of 1½ hours.	- - ditto - - -	–	–	–	–	2	—	3	–	5	
By midday stoppages	- - ditto - - -	–	–	–	–	2	—	3	–	5	
- - ditto - - -	- - ditto - - -	–	–	–	–	2	—	3	–	5	
- - ditto - - -	- - ditto - - -	–	–	–	–	2	—	3	–	5	
- - ditto - - -	- - ditto - - -	–	–	–	–	2	—	3	–	5	
- - ditto - - -	- - ditto - - -	–	–	–	–	2	—	3	–	5	
- - ditto - - -	- - ditto - - -	–	–	–	–	2	—	3	–	5	Half-yearly returns have not yet been received. Prosecution instituted under Section 15 of the Factories Act.
By shifts - - -	- - ditto - - -	–	–	–	–	3	—	3	–	6	
By midday stoppages	- - ditto - - -	–	–	–	–	3	—	3	–	6	
- - ditto - - -	- - ditto - - -	–	–	–	–	2	—	3	–	5	
- - ditto - - -	- - ditto - - -	–	–	–	–	3	—	3	–	6	Accident occurred during the year, but was not reported till the following year.
- - ditto - - -	- - ditto - - -	–	–	–	–	2	—	3	–	5	
- - ditto - - -	- - ditto - - -	–	1	1	2	2	—	3	–	5	
- - ditto - - -	- - ditto - - -	–	–	–	–	3	—	3	–	6	
—	—	–	–	–	–	–	—	–	–	–	This mill was reported to have been closed for the last 18 months.
- - ditto - - -	- - ditto - - -	–	–	–	–	2	—	3	–	5	
	TOTAL - - -		3	2	5	48	—	66	–	114	

Abstract of Factories.	No.
Rice-mills - -	8
Saw-mills - - -	19
Total - -	27

Factories Inspected—
Once during the year - - - -
Twice during the year - - - -
Thrice during the year - - -
More than three times during the year - - 22

FORM No. I.—STATEMENT to accompany Annual Report on the

TAVOY DISTRICT.

Serial No.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total of Columns 8 and 11.
					Male.	Female.	Total.	Male.	Female.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Kyetsabyin quarter, Tavoy.	Rice and timber - -	Steam - - -	5 H. P.	60	–	60	5	–	5	65
2	Bônmaw quarter, Tavoy	- ditto - - -	Steam - - -	18 H. P.	8	–	8	4	2	6	14
3	Kyetsabin quarter, Tavoy	Timber-mill - - -	Steam - - -	20 H. P.	20	–	20	–	–	–	20
				TOTAL - - -	88	–	88	9	2	11	99

Two mills having worked both rice and timber,

FORM No. I.—STATEMENT to accompany Annual Report on the

TOUNGOO DISTRICT.

Serial No.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total of Columns 8 and 11.
					Male.	Female.	Total.	Male.	Female.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Minlangôn - - -	Saw-mill - - -	Steam - - -	50 H. P.	40	–	40	–	–	–	40

Working of Factories in *Lower Burma* for the Year 1892.

TAVOY DISTRICT.

Whether the Factory is Worked mainly (1) by Shifts; or (2) by Midday Stoppages; or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays; or (2) on varying Week Days; or (3) whether the Factory is exempted under Section 5-B. (2) (*c*); or (4) under Section 5-B. (2) (*d*) of the Act; or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					Remarks.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officer.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
Worked by shifts and stoppages.	General holiday on Sundays.	–	–	–	–	1	–	–	–	1	*Abstract of Factories.* No. Rice-mills - - 2; Saw-mills - - 3; Total - - 5
Midday stoppage -	- - ditto - - -	–	–	–	–	1	–	–	–	1	Factories Inspected— Once during the year - - - 3; Twice during the year - - - –; Thrice during the year - - - –; More than three times during the year - - –
- ditto - - -	General holiday one day during the week.	–	–	–	–	1	–	–	–	1	
	Total - - -	–	–	–	–	3	–	–	–	3	

have been shown as four mills in the abstract.

Working of Factories in *Lower Burma* for the Year 1892.

TOUNGOO DISTRICT.

Whether the Factory is Worked mainly (1) by Shifts; or (2) by Midday Stoppages; or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays; or (2) on varying Week Days: or (3) whether the Factory is exempted under Section 5-B. (2) (*c*); or (4) under Section 5-B. (2) (*d*) of the Act; or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					Remarks.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officer.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
Midday stoppage -	General holiday on Sundays.	–	–	–	–	1	–	–	–	1	*Abstract of Factories.* No. Saw-mill - - - 1; Total - - 1; Factories Inspected— Once during the year - - - 1; Twice during the year - - - –; Thrice during the year - - - –; More than three times during the year - - –

FORM No. I.—STATEMENT to accompany Annual Report on the

RANGOON DISTRICT.

Serial No.	Name and Locality of Factory.	Name of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total of Columns 8 and 11.
					Adults.			Children.			
					Males.	Female.	Total.	Male.	Female.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Mohr Brothers & Co., Limited, Kemmendine.	Rice-mill	Steam-engine	600 H. P.	900	100	1,000	–	–	–	1,000
2	Bulloch Brothers & Co., Kemmendine.	- ditto -	- ditto -	550 H. P.	260	40	300	–	–	–	300
3	Foucar Brothers & Co., Alôn	Saw-mill	- ditto -	86 H. P.	213	–	213	–	–	–	213
4	Macgregor & Co., Alôn	- ditto -	- ditto -	300 H. P.	300	–	300	–	–	–	300
5	See Shain Lôn, Alôn	- ditto -	- ditto -	40 H. P.	100	–	100	–	–	–	100
6	D. D. Coath, Alôn	- ditto -	- ditto -	600 H. P.	171	–	171	–	–	–	171
7	Molla, Mahomed, Alôn	Oil-mill	- ditto -	20 H. P.	30	1	31	–	–	–	31
8	Munshi Murad Bux, Alôn	Saw-mill	- ditto -	30 H. P.	80	–	80	–	–	–	80
9	Burma Ice Company, Limited, Alôn.	Ice-works	- ditto -	135 H. P.	34	–	34	–	–	–	34
10	J. A. Elias, Alôn	- ditto -	- ditto -	20 H. P.	20	–	20	–	–	–	20
11	Molla Mucksud, Botataung	Saw-mill	- ditto -	70 H. P.	125	–	125	–	–	–	125
12	Loon Pat & Co., Botataung	- ditto -	- ditto -	40 H. P.	98	–	98	–	–	–	98
13	Hadji Zamaludin, Botataung	- ditto -	- ditto -	40 H. P.	109	–	109	–	–	–	109
14	A. C. Hoare, Botataung	Foundry	- ditto -	12 H. P.	16	–	16	–	–	–	16
15	Hadj Mahomed Bulu Sircar, Botataung.	Saw-mill	- ditto -	24 H. P.	36	–	36	–	–	–	36
16	Munshi Mansur Ahmedji Botataung.	- ditto -	- ditto -	50 H. P.	53	–	53	–	–	–	53
17	Bombay Burma Trading Corporation, Limited, Botataung.	- ditto -	- ditto -	300 H. P.	500	–	500	–	–	–	500
18	Bombay Burma Trading Corporation, Limited, Danidaw.	- ditto -	- ditto -	60 H. P.	300	–	300	–	–	–	300
19	Steel Brothers & Co., Limited, Danidaw.	Cotton press	Hydraulic	—	50	–	50	–	–	–	50
20	Finlay, Fleming & Co., Danidaw.	Oil-works	Steam-engine	250 H. P.	427	–	427	–	–	–	427
21	Molla Mucksud, Danidaw	Ice-works	- ditto -	70 H. P.	122	–	122	–	–	–	122
22	Arracan Company, Limited, Danidaw.	Rice-mill	- ditto -	200 H. P.	400	–	400	–	–	–	400
23	Bulloch Brothers & Co., Lower Pazundaung.	- ditto -	- ditto -	800 H. P.	260	40	300	–	–	–	300
24	- ditto -	- ditto -	Foundry	100 H. P.	197	–	197	–	–	–	197
25	Arracan Company, Limited, Lower Pazundaung.	Rice-mill	- ditto -	350 H. P.	800	10	810	1	–	1	811

Working of Factories in *Lower Burma* for the Year 1892.

RANGOON DISTRICT.

Whether the Factory is worked mainly (1) by Shifts; or (2) by Mid-day Stoppages; or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays; or (2) on varying Week Days; or (3) whether Factory is exempted under Section 5-B. (2) (c); or (4) under Section 5-B. (2) (d) of the Act; or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					Remarks.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officer.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
By shifts	General holiday on Sundays.	–	–	–	–	Twice	—	Twice	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
By stoppages	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditta ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
By shifts	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	Exempted under section 5-B. (2) (c).	–	–	–	–	ditto	—	ditto	–	4	
By stoppages	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	General holiday on Sundays.	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditto ditto	1	–	–	1	ditto	—	ditto	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditto ditto	–	1	–	1	ditto	—	ditto	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
By shifts	Exempted under section 5-B. (2) (c).	–	–	–	–	ditto	—	ditto	–	4	
ditto	General holiday on Sundays.	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	Thrice	–	5	
By stoppages	ditto ditto	–	1	–	1	ditto	—	Twice	–	4	
By shifts	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	
ditto	ditto ditto	–	–	–	–	ditto	—	ditto	–	4	

Abstract of Factories.

	No.
Cotton presses	1
Iron-works and Foundries.	4
Printing presses	2
Rice-mills	22
Saw-mills	13
Ice-works	3
Oil-works	2
Total	47

Factories inspected—

Once during the year	–
Twice during the year	–
Thrice during the year	–
More than three times during the year	46

FORM No. I.—STATEMENT to accompany Annual Report on the

RANGOON DISTRICT—*continued.*

Serial No.	Name and Locality of Factory.	Name of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						
					Adults.			Children.			Total of Columns 8 and 11.
					Male	Female.	Total.	Male.	Female.	Total.	
1.	2.	3.	4.	5.	6.	7.	8	9.	10.	11.	12.
26	Steel Brothers & Co., Limited, Lower Pazundaung.	Rice-mill - -	Steam-engine -	1,500 H. P. -	800	20	820	–	–	–	820
27	Hadji Mahomed Hady, Lower Pezundaung.	- ditto - - -	Used as a godown for storing paddy during the year 1892.						–	–	–
28	Krüger & Co., Lower Pazundaung.	- ditto - - -	Steam-engine -	44 H. P. -	60	–	60	–	–	–	60
29	Steel Brothers & Co., Limited, Lower Pazundaung.	- ditto - - -	- ditto - -	105 H. P. -	250	–	250	–	–	–	250
30	Khoo Zeow, Upper Pazundaung.	- ditto - - -	- ditto - -	19 H. P. -	225	20	245	–	–	–	245
31	Steel Brothers & Co., Limited, Upper Pazundaung.	- ditto - - -	- ditto - -	1,000 H. P. -	670	–	670	–	–	–	670
32	Diekmann, Barckhausen & Co., Upper Pazundaung.	- ditto - - -	- ditto - -	95 H. P. -	30	–	30	–	–	–	30
33	Bulloch Brothers & Co., Upper Pazundaung.	- ditto - - -	- ditto - -	400 H. P. -	150	20	170	–	–	–	170
34	Mohr Brothers & Co., Limited, Upper Pazundaung.	- ditto - - -	- ditto - -	1,200 H. P. -	1,249	35	1,284	–	–	–	1,284
35	Mohr Brothers & Co., Limited, Dabôn.	- ditto - - -	- ditto - -	150 H. P. -	1,150	–	1,150	–	–	–	1,150
36	Zaretzky, Bock & Co., Dabôn	- ditto - - -	- ditto - -	100 H. P. -	200	10	210	–	–	–	210
37	Bhugwan Dass, *Rai Bahdur*, Dabôn.	- ditto - - -	- ditto - -	87 H. P. -	26	–	26	–	–	–	26
38	Chin Hoe & Co., Limited, Dabôn.	- ditto - - -	- ditto - -	60 H. P. -	150	12	162	–	–	–	162
39	Arracan Company, Limited, Dabôn.	- ditto - - -	- ditto - -	386 H. P. -	470	85	555	29	22	51	606
40	Bombay Burma Trading Corporation, Limited, Dala.	Saw-mill - -	- ditto - -	105 H. P. -	489	–	489	13	–	13	502
41	Irrawaddy Flotilla Company, Limited, Dala.	Dockyard - -	- ditto - -	120 H. P. -	600	–	600	–	–	–	600
42	Shain Fat Lon, Dala - -	Rice-mill - -	- ditto - -	16 H. P. -	33	–	33	–	–	–	33
43	Mower & Co., Dala - -	- ditto - - -	- ditto - -	50 H. P. -	29	–	29	–	–	–	29
44	Hetherington, Gray & Co., Dala.	- ditto - - -	- ditto - -	75 H. P. -	385	20	405	–	–	–	405
45	Municipality, Dalhousie-street.	Workshop - -	- ditto - -	12 H. P. -	65	–	65	–	–	–	65
46	American Baptist Mission, 35th-street.	Printing press -	- ditto - -	6 H. P. -	93	–	93	–	–	–	93
47	Government, Merchant-street	- - ditto - -	- ditto - -	5 H. P. -	394	–	394	80	–	80	474
			TOTAL - - -	—	13,119	413	13,532	123	22	145	13,677

Working of Factories in *Lower Burma* for the Year 1892.

RANGOON DISTRICT—*continued.*

Whether the Factory is worked mainly (1) by Shifts; or (2) by Mid-day Stoppages; or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays; or (2) on varying Week Days; or (3) whether Factory exempted under Section 5-B. (2) (*c*); or (4) under Section 5-B. (2) (*d*) of the Act; or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					Remarks.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officer.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.
By shifts - - -	General holiday on Sunday.	-	-	-	-	Twice	—	Twice -	-	4	
—	—	-	-	-	-	-	—	-	-	-	
By shifts - - -	- ditto - ditto -	-	2	-	2	Twice	—	Twice -	-	4	
- ditto - - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
By stoppages - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
By shifts - - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
By stoppages - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
By shifts - - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
- ditto - - -	- ditto - ditto -	-	-	-	-	ditto	—	Thrice	-	5	
- ditto - - -	- ditto - ditto -	-	-	-	-	ditto	—	Twice -	-	4	
- ditto - - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
By stoppages - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
By shifts - - -	General holiday on varying week days.	-	-	-	-	ditto	—	ditto -	-	4	
- ditto - - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
By stoppages - -	- ditto - ditto -	-	1	1	2	ditto	—	ditto -	-	4	
- ditto - - -	- ditto - ditto -	-	1	-	1	ditto	—	ditto -	-	4	
- ditto - - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
By shifts - - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
- ditto - - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
By stoppages - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
- ditto - - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
- ditto - - -	- ditto - ditto -	-	-	-	-	ditto	—	ditto -	-	4	
—	—	1	6	1	8	-	—	-	-	-	

FORM No. I.—STATEMENT to accompany Annual Report on the

AKYAB DISTRICT.

Serial No.	Name and Locality of Factory.	Nature of Industry.	Nature of Moving Power.	Amount of Moving Power.	Average Daily Number of Operatives Employed.						Total of Columns 8 and 11.
					Adults.			Children.			
					Male.	Female.	Total.	Male.	Female.	Total.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Messrs. Bulloch Brothers & Co., north side of Satyogya creek.	Rice-milling	Steam	800 H. P.	300	1	301	–	–	–	301
2	Messrs. Steel Brothers & Co., Limited, north side of Satyogya creek.	ditto	ditto	57 nominal H. P.	310	2	312	15	–	15	327
3	Messrs. Steel Brothers & Co., Limited, at Lanmadaw.	ditto	ditto	40 H. P.	212	1	213	10	–	10	223
4	Messrs. Mohr Brothers & Co., Limited, north side of Satyogya creek.	ditto	ditto	100 H. P.	351	–	351	15	–	15	366
5	Messrs. Mohr Brothers & Co., Limited, at Singulan.	ditto	ditto	40 nominal H. P.	76	–	76	–	–	–	76
6	The Arracan Company, Limited, at Singulan.	ditto	ditto	60 nominal H. P.	31	–	31	–	–	–	31
7	The Arracan Company, Limited, at Singulan.	ditto	ditto	40 nominal H. P.							
8	Messrs. Krüger & Co., at Singulan.	ditto	ditto	96 nominal H. P.	85	–	85	–	–	–	85
9	Messrs Backman, Wheatley & Co., at Ywagyi.	Rice-milling and timber.	ditto	30 nominal H. P.	25	–	25	–	–	–	25
				Total	1,390	4	1,394	40	–	40	1,434

One mill having worked both as a rice and a timber-mill, has been shown as two mills in the abstract.

Working of Factories in *Lower Burma* for the Year 1892.

AKYAB DISTRICT.

Whether the Factory is worked mainly (1) by Shifts; or (2) by Mid-day Stoppages; or (3) otherwise.	Whether a General Holiday is ordinarily given (1) on Sundays; or (2) on varying Week Days; or (3) whether Factory exempted under Section 5-B (2) (c); or (4) under Section 5-B (2) (d) of the Act; or (5) otherwise worked.	Number of Accidents Reported during the Year.				Number of Inspections held during the Year.					REMARKS.
		Fatal.	Serious.	Minor.	Total.	By Magistrate.	By Special Inspector of Factories.	By Medical Officer.	By other Officers (if any).	Total.	
13.	14.	15.	16.	17.	18.	19.	26.	21.	22.	23.	24.
Shifts - - -	General holiday on Sundays.	-	-	-	-	2	-	-	-	2	
- ditto - - -	- ditto - - ditto -	-	-	-	-	2	-	-	-	2	
- ditto - - -	- ditto - - ditto -	-	-	-	-	2	-	-	-	2	
- ditto - - -	- ditto - - ditto -	-	-	-	-	2	-	-	-	2	
- ditto - - -	- ditto - - ditto -	-	-	-	-	2	-	-	-	2	
- ditto - - -	- ditto - - ditto -	-	-	-	-	2	-	-	-	2	
- ditto - - -	- ditto - - ditto -	-	-	-	-	2	-	-	-	2	
	Total - - -	-	-	-	-	16	-	-	-	16	

Abstract of Factories.

	No.
Rice-mills - -	9
Saw-mill - - -	1
Total - -	10

Factories Inspected—

Once during the year - - -	—
Twice during the year - - -	9
Thrice during the year - - -	—
More than three times during the year - -	—

FORM No. II.—STATEMENT to accompany Annual Provincial Report

NAME.	Number of Factories within the Scope of the Act.													
	Cotton Mills.	Jute Mills.	Woollen Mills.	Paper Mills.	Breweries.	Flour Mills.	Cotton Cleaning Factories.	Cotton Presses.	Jute Presses.	Leather Works.	Ironworks or Foundries.	Sugar Works.	Printing Presses.	Rice Mills.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	14*a*.
ARAKAN DIVISION:														
Akyab	–	–	–	–	–	–	–	–	–	–	–	–	–	9
Northern Arakan	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Kyaukpyu	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sandoway	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	–	–	–	–	–	–	–	–	–	–	–	–	–	9
PEGU DIVISION:														
Rangoon Town	–	–	–	–	–	–	–	1	–	–	4	–	2	21
Hanthawaddy	–	–	–	–	–	–	–	–	–	–	–	–	–	4
Pegu	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Tharrawaddy	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Prome	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	–	–	–	–	–	–	–	1	–	–	4	–	2	25
IRRAWADDY DIVISION:														
Thôngwa	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bassein	–	–	–	–	–	–	–	–	–	–	1	–	–	3
Henzada	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Thayetmyo	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	–	–	–	–	–	–	–	–	–	–	1	–	–	3
TENASSERIM DIVISION:														
Amherst	–	–	–	–	–	–	–	–	–	–	–	–	–	3
Tavoy	–	–	–	–	–	–	–	–	–	–	–	–	–	2
Mergui	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Toungoo	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Shwegyin	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Salween	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	–	–	–	–	–	–	–	–	–	–	–	–	–	10
GRAND TOTAL, LOWER BURMA	–	–	–	–	–	–	–	1	–	–	5	–	2	52

(*a*) One mill having worked both as a rice and a timber mill has been shown as two mills.
(*b*) One rice mill since used as a godown for storing paddy during the year 1892 not included in the statement.
(*c*) Twenty-two mills in all, but four mills having worked both rice and timber, have been shown as eight mills. One timber mill reported to have been closed for the last 18 months not included in the statement.

on the Working of Factories in *Lower Burma* for the year 1892.

					Number of Factories entered in Columns 2 to 16.			Number of Factories entered in Columns 2 to 16.						
								Inspected during the year.					Not Inspected during the Year.	Total of Columns 24 and 25.
Timber Saw Mills.	Ice Works.	Oil Works.	Other Factories within Scope of the Act.	Total of Columns 2 to 15.	In which Steam Power is used.	In which Steam Power is not used.	Total, Columns 17 and 18.	Once only.	Twice (but not three Times).	Three Times.	More than three Times.	Total of Columns 20 to 23.		
14*b*.	14*c*.	14*d*.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
1	–	–	–	(*a*) 10	10	–	10	–	10	–	–	10	–	10
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1	–	–	–	10	10	–	10	–	10	–	–	10	–	10
13	3	2	–	(*b*) 46	45	1	46	–	–	–	46	46	–	46
1	–	–	–	5	5	–	5	–	5	–	–	5	–	5
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1	–	–	–	1	1	–	1	1	–	–	–	1	–	1
1	–	–	–	1	1	–	1	–	1	–	–	1	–	1
16	3	2	–	53	52	1	53	1	6	–	46	53	–	53
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
2	–	–	–	11	11	–	11	–	–	2	9	11	–	11
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
2	–	–	–	11	11	–	11	–	–	2	9	11	–	11
18	–	–	–	(*c*) 26	26	–	26	–	–	–	26	26	–	26
3	–	–	–	(*d*) 5	5	–	5	5	–	–	–	5	–	5
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1	–	–	–	1	1	–	1	1	–	–	–	1	–	1
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
22	–	–	–	32	32	–	32	6	–	–	26	32	–	32
41	3	2	–	106	105	1	106	7	16	2	81	106	–	106

(*d*) Two mills having worked both rice and timber, have been shown as four mills.

FORM No. II.—STATEMENT to accompany Annual Provincial Report

NAME OF DISTRICT.	Average daily Number of Operatives employed on the Factories entered in Columns 2 to 16.							Number of Factories entered in Columns 2 to 16 worked mainly by				Number of	
	Adults.			Children.			Total of Columns 29 and 32.	Shifts or Sets.	Mid-day Stoppages.	Otherwise.	Total of Columns 34 to 36.	On which General Holiday ordinarily given.	
	Male.	Female.	Total.	Male.	Female.	Total.						On Sundays.	On varying Week Days.
	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.	37.	38.	39.
ARAKAN DIVISION:													
Akyab	1,390	4	1,394	40	–	40	1,434	10	–	–	10	10	–
Northern Arakan	–	–	–	–	–	–	–	–	–	–	–	–	–
Kyaukpyu	–	–	–	–	–	–	–	–	–	–	–	–	–
Sandoway	–	–	–	–	–	–	–	–	–	–	–	–	
Total	1,390	4	1,394	40	–	40	1,434	10	–	–	10	10	–
PEGU DIVISION:													
Rangoon Town	13,119	413	13,532	123	22	145	13,677	22	24	–	46	43	–
Hanthawaddy	229	17	246	–	–	–	246	3	2	–	5	5	–
Pegu	–	–	–	–	–	–	–	–	–	–	–	–	–
Tharrawaddy	30	–	30	–	–	–	30	–	1	–	1	1	–
Prome	50	–	50	–	–	–	50	–	1	–	1	1	–
Total	13,428	430	13,858	123	22	145	14,003	25	28	–	53	50	–
IRRAWADDY DIVISION:													
Thôngwa	–	–	–	–	–	–	–	–	–	–	–	–	–
Bassein	2,781	150	2,931	–	–	–	2,931	8	5	–	13*	11	–
Henzada	–	–	–	–	–	–	–	–	–	–	–	–	–
Thayetmyo	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	2,781	150	2,931	–	–	–	2,931	8	5	–	13*	11	–
TENASSERIM DIVISION:													
Amherst	2,608	4	2,612	17	–	17	2,629	6	20	–	26	26	–
Tavoy	88	–	88	9	2	11	99	1	4	–	5	4	1
Mergui	–	–		–	–	–	–	–	–	–	–	–	–
Toungoo	40	–	40	–	–	–	40	–	1	–	1	1	–
Shwegyin	–	–	–	–	–	–	–	–	–	–	–	–	–
Salween	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	2,736	4	2,740	26	2	28	2,768	7	25	–	32	31	1
GRAND TOTAL LOWER BURMA	20,335	588	29,923	189	24	213	21,136	50	58	–	108*	102	1

* Two mills worked by shifts and stoppages.

on the Working of Factories in *Lower Burma* for the year 1892—*continued.*

Factories entered in Columns 2 to 16.				Number of Accidents during the Year on Factories entered in Columns 2 to 16.				Number of Persons Convicted during the Year in respect of Factories entered in Columns 2 to 16.											
Exempted		Worked "otherwise," i.e., not falling under Columns 38 to 41.	Total of Columns 38 to 42.	Fatal.	Serious.	Minor.	Total.	Under Section 15 (1) of the Factories Act, Clauses									Under Section 15 (2) of the Factories Act.	Total of Columns 57 and 58.
Under Section 5 B (2) (c).	Under Section 5 B (2) (d).							a	b	c	d	e	f	g	h	i	Total (a) to (i).		
40.	41.	42.	43.	44.	45.	46.	47.	48.	49.	50.	51.	52.	53.	54.	55.	56.	57.	58.	59.
–	–	–	10	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	10	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
3	–	–	46	1	6	1	8	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	5	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	1	–	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	1	–	–	1	1	–	–	–	–	–	–	–	–	–	–	–	–
3	–	–	53	1	7	2	10	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	11	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	11	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	26	–	3	2	5	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	32	–	3	2	5	–	–	–	–	–	–	–	–	–	–	–	–
3	–	–	106	1	10	4	15	–	–	–	–	–	–	–	–	–	–	–	–

ABSTRACT STATEMENT compiled from the Indian Factory Reports, for the Year 1892.

Province.	Number of Factories coming under Act.	Total Number of Inspections made during the Year.	Average daily Number of Hands employed.				Number of Factories with				Number of Accidents during Year.				Number of Persons convicted of Breaches of the Factory Law.
			Men.	Women.	Children.	Total.	Sunday Holiday.	Other Weekly Holiday.	Exempted from Rule about Sunday Stoppages.	Worked otherwise.	Fatal.	Serious.	Minor.	Total.	
Madras	46	124	20,198	2,250	1,424	23,872	41	1	–	4	3	17	111	131	None.
Bombay	253	798	89,680	22,844	5,946	118,470	201	49	1	2	13	79	639	731	1
Bengal	150	369	94,985	15,774	9,248	120,007	95	4	51	–	7	171	160	338	4
North-West Provinces and Oudh	47	74	16,631	615	1,125	18,371	32	7	4	4	4	24	50	78	None.
Panjab	35	23	6,290	289	159	6,738	25	7	1	1	2	6	12	20	None.
Central Provinces	16	24	6,217	1,232	772	8,221	7	7	–	2	1	11	44	56	1
Burma	106	369	20,335	588	213	21,136	92	11	3	–	1	10	4	15	None.
Total	653	1,781	254,336	43,592	18,887	316,815	493	86	60	13	31	318	1,020	1,369	6

EAST INDIA REVENUE (OPIUM).

RETURN to an Address of the Honourable The House of Commons, dated 27 July 1894; —*for*,

"COPY of Indian Revenue Department's Resolution, No. 2208, dated from Calcutta the 20th day of April 1894, on Opium."

India Office,
30 July 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Mr. Webb.*)

Ordered, by The House of Commons, *to be Printed,*
1 *August* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C.,
and 32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

251.

COPY of Indian Revenue Department's Resolution, No. 2208, dated from Calcutta, the 20th day of April 1894, on Opium.

RESOLUTION ON THE REPORT ON THE ADMINISTRATION OF THE BENGAL OPIUM DEPARTMENT FOR THE SEASON 1892-93.

REVENUE DEPARTMENT—OPIUM.—Calcutta, the 20th April 1894.

RESOLUTION.—No. 2208.

READ—

The Report on the Administration of the Opium Department for the Season 1892-93.

General.

THE Report was due from the Board on the 1st February 1894, but did not reach the hands of Government until the 12th March 1894. The delay is sufficiently explained by the additional work imposed on the Board and the Opium Agents in consequence of the opening of the Royal Opium Commission in November 1893; the introduction of certain new and revised statements ordered by Government in the Resolution on the Opium Administration Report for 1891-92 should not have been allowed to delay the report. The area of cultivation, including the area over which the crops failed, was 4,07,157 bighas (equal to 254,473 acres) in the Bihar Agency, and in the Benares Agency 3,51,870 bighas (219,918 acres), being 618 bighas more in the former, and 28,631 bighas less, in the latter than in the previous year. The Bihar Agent has made an erroneous comparison between the area inclusive of failures of 1891-92, and the area exclusive of failures in 1892-93, and has accordingly stated the area of cultivation of 1892-93 to be less than that of the preceding year by 20,778 bighas. The Board have adopted this error in paragraph 5 of their report. The decrease of cultivation in the Benares Agency is 7·52 per cent. as compared with the year 1891-92, and taking the decrease of the two years 1891-92 and 1892-93 together, the percentage comes to 14·84 on the figures of 1890-91. In the Pertabgarh, Rai Bareilly, and Azimgarh Divisions, the decrease in cultivation amounted to 29·93, 27·75, and 25·59 per cent. on the cultivation of 1891-92, and in seven other divisions it was between 2 and 10 per cent. On the other hand, in the Sitapur Division there was an increase of 21 per cent., and an addition of nearly 10,000 new cultivators in the rolls of the division. Mr. Rivett-Carnac reports that according to the Report of the Director of Land Records, North-Western Provinces, for the half-year ending 31st December 1892, the area sown with autumn crop was in excess of that of the previous year by 673,083 acres. The decrease in the area of poppy cultivation is accounted for by the following reasons: (1) the policy of Government not to take any measures for increasing the area of cultivation; (2) a series of bad seasons, which has disheartened the opium cultivators; and (3) the competition of other crops, such as sugarcane, potato and wheat, the cultivation of which has been stimulated by European exporting firms by means of advances, and by the scale of prices which increase with the demand and are not stationary like the price paid to opium cultivators. The observation made in the Resolution of the Report for 1891-92, that the price of opium paid to cultivators will have to be increased in order to keep pace with the rise of prices of other produce, is strengthened by the facts now reported. It is evident that if the annual average of 54,000 chests of provision opium to be sold for exportation, and the reserve of 30,000 chests are to be maintained, the area of cultivation must be increased considerably. The area over which crops failed was discouragingly

large, viz., 21,396 bighas in the Bihar, and 10,841 bighas in the Benares Agency, though in the preceding year the area was larger still, namely, 30,951 bighas and 14,225 bighas in the two Agencies respectively. The consistence of last season's crop was much lower than the year before. The average produce per bigha was 4 seers 2¾ chitaks in Bihar, and 5 seers ¼ chitaks in Benares, against 3 seers 6¼ chitaks, and 4 seers 3¼ chitaks, respectively, in the preceding year. The quantity and value of opium to each cultivator was 2 seers 8 chitaks, and Rs. 12-8 respectively in the Bihar Agency, and 3 seers 1¼ chitaks, and Rs. 15-6-3 in the Benares Agency. The corresponding figures for the year 1891–92 were 1 seer 14 chitaks and Rs. 9-6 in Bihar, and 2 seers 9 chitaks and Rs. 12-13 in the Benares Agency. There was a decrease of 2,642 cultivators in Bihar, and of 43,127 in the Benares Agency, the total number of cultivators in the two Agencies was 1,195,442 against 1,241,211 in the year 1891-92. The result therefore was much better to the cultivators than during the preceding year. The cost of a chest of provision opium is, however, stated by the Bihar Agent to have been Rs. 388-5-9 against Rs. 308-2-7 in the previous year, and in the Benares Agency it was Rs. 394-15-7 against Rs. 438-13-9 in the preceding year. The Board explain that the cost of a Bihar chest in 1891-92, calculated in the same way as it has been done for 1892–93, would be Rs. 384. The Bihar Agent has, it seems, altogether neglected to take into account the value of opium transferred from the Benares Agency, which was 9,600 maunds in 1891-92 and only 2,332 maunds in 1892–93; the figures of cost furnished by him are therefore misleading. The cost in Bihar ought to be less than the preceding year for the same reason as stated by the Benares Agent, namely, the increased produce. These figures suggest the necessity for a systematic audit of the agency accounts, a subject adverted to in paragraph 39 of the Board's report, and on which separate orders will be issued. The price realised for a chest of provision opium was Rs. 1,207 in Bihar, and Rs. 1,214 in Benares, on an average as compared with the averages of Rs. 1,159 in Bihar and Rs. 1,123 in Benares in 1891–92. Considering that the number of chests now sold per year is nearly 12,000 short of the normal supply as fixed for some years by the Government of India, the price cannot but be considered as exceptionally low; but this is attributed by the Board to the currency legislation of June 1893, and its effect on trade relations with China and the East. In paragraph 36 of their report for the previous year, the Board stated that the Benares system of dealing direct with the cultivators, called the *asamiwar system*, as distinguished from the *khattadari system* of Bihar, or the system of dealing through intermediaries called *khattadars*, had been introduced experimentally in the Adapur kothi of the Bihar Agency, and that a report of the result would be submitted. But the Board have now discovered that this system was never introduced, and express the opinion that, unless the supervising agency in Bihar is increased to the Benares standard, the introduction of the asamiwar system could not be successfully carried out in Bihar. Government cannot hold out any hopes of any increase in establishments in the present state of the opium revenue.

Out-turn and manufacture.

2. The prospects of the poppy crop were excellent up to January 1893. Towards the end of that month, as well as during the next two months, damp and cloudy weather set in with rain and hailstorms, and the result was much damage to the crop and an inferiority in the quality of the out-turn. The consistence was in fact so low that but for the higher consistence of opium gathered towards the end of the season, when dry weather had set in, it would not have been possible to cake at the standard consistences in the two Agencies. The gross out-turn at a uniform consistence of 70° was 40,339 maunds in the Bihar Agency, and 42,970 maunds in the Benares Agency, against 31,955 maunds and 38,490 maunds in the preceding year. Of the Benares product over 2,000 maunds were transferred to Bihar for the manufacture of provision chests. The comparatively lower consistence of the produce of the season will be apparent from the fact that, while in 1891-92 a yield in the two Agencies of 65,609 maunds of crude opium gave 70,446 maunds of opium at 70°, in the year under review 84,223 maunds of crude opium gave only 83,309 maunds at 70°. The average produce per bigha was highest in the Aliganj, Chapra, and Shahabad Divisions of the Bihar Agency, being 6 seers 1⅛ chitaks, 5 seers 3½ chitaks, and 5 seers 0¼ chitak respectively, in each, while in the Benares Agency the highest averages were 5 seers 14 chitaks

14 chitaks in Mainpuri, and 5 seers 11¼ chitaks in Mirzapur. The average for the whole Benares Agency was, as has been noted before, higher than the average for the whole Bihar Agency. The number of chests of provision opium of 75° consistence, made at the Bihar Agency, was 19,927, which was 919 chests less than in the preceding year. In the Benares Agency the number of chests made was 20,578 of the Benares standard of 71° against 12,833 chests in the year before. The Lieutenant-Governor notes that, in accordance with the instructions given in paragraph 5 of the Resolution on the report for the previous year, a statement of receipts and expenditure of opium in maunds, seers and fractions of a seer, and reduced to a uniform consistence, has been incorporated with the reports of the Agents.

Reserve.

3. The number of chests of Patna and Benares opium fixed for sale during the year 1894 is 21,780 and 20,520 respectively, which will absorb the whole of the reserve of the former, and leave a deficit of six chests to be made up by the manufacture of the next season. A reserve of only 26 chests of Benares opium will be left in hand on the 31st December 1894. The Board observe that the reserve, which amounted to 49,705 chests in the beginning of 1890, and the normal amount of which has been fixed by the Government of India at 30,000 chests, will thus entirely disappear in spite of the sales having been reduced by nearly 12,000 chests.

Nepal opium.

4. Nepal opium was delivered direct by the cultivators at Ekdari in Motihari and at the Tirhut Sub-Agency in Bihar. The total quantity delivered was 145 maunds 21 seers as compared with 136 maunds, the supply of the previous year. The Nepal cultivators are reported to be well satisfied with the present arrangements, under which the opium is received direct from the Nepalese raiyats and paid for under the conditions which apply to cultivators in British territory; it is expected that larger quantities will be delivered in future years.

Excise opium.

5. The total quantity of excise opium manufactured during the year was 5610 maunds, of which 1,116 maunds were made in Bihar, and 4,494 maunds in Benares: during the previous year the number was 5,203 maunds, viz., 2,610 of Bihar and 2,593 of Benares. The difference in the quantity supplied by the Benares Agency in the two years was due to the fact that in 1891–92 the Benares Agency did not supply any excise opium to Bengal, Assam, and Burma. The Board's report only shows how the total number of chests in 1892–93 were distributed from the Benares Agency; from the Patna Agency the Collectors in the Neighbourhood are, it is understood, supplied direct, and the rest is sent down to the Board. There appears to have been a slight increase of the demand in the North-Western Provinces and Oudh, but on the other hand there was a decrease in the demand in the Central Provinces, and in the Panjab the supply fell off from 147 maunds in 1891–92 to 50 maunds in 1892–93.

Expenditure.

6. The expenditure has been arranged under the heads and in the manner suggested in paragraph 7 of the Resolution on the Report for 1891–92. In the Bihar Agency the total expenditure was Rs. 88,74,740 against Rs. 73,73,691 in the previous year, and in the Benares Agency the expenditure during the season 1892–93 amounted to Rs. 97,43,361 against Rs. 88,72,927 in the year before. The total expenditure of the season was Rs. 1,86,18,101, which is Rs. 23,71,483 more than the expenditure for the year 1891–92. The increase in the expenditure is due to the increase in the produce as compared with the produce of the preceding season. On the other hand there was decrease in the expenditure under the head manufactory charges on account of the substitution of mango-wood for sál in the Bihar Agency, and in the Benares Agency there is a nominal decrease of nearly Rs. 90,000 under the same head, which is the result of the exclusion of the charges for opium chests supplied by the Bihar Agency. The cost of a maund of provision opium is said to have been Rs. 220 in Bihar and Rs. 226 in Benares, against Rs. 230-14 and Rs. 230-8 respectively in the preceding year. These figures are, however, to a certain extent artificial, as inter-departmental charges of one agency against the other are not properly distributed.

 7. The

Balances.

7. The balances outstanding at the end of 1892–93 were Rs. 20,371 in the Bihar Agency, of which Rs. 13,364 appertain to the Bettiah Sub-Agency, where considerable damage was done to the crop by hail; in the Benares Agency the balances amounted to Rs. 16,595, of which Rs. 13,832 have since been recovered. These balances are only nominal in comparison with the price paid to cultivators for opium, which amounted to nearly 81½ lakhs in Bihar, and 87 lakhs in Benares. The Board agree with Mr. Rivett-Carnac in thinking that, considering the enormous transactions of the Agencies, and the successive bad reasons, the amount outstanding cannot be regarded as large.

Irrigation.

8. In the Bihar Agency the unirrigated area, 73,504 bighas, was 19 per cent. of the total area, 3,85,761 bighas, against 17 per cent. in the preceding year. This increase is attributed to the larger rainfall of the year 1892–93. In the Benares Agency the unirrigated area in both the years was less than 3 per cent. There was an enormous falling off, for which no satisfactory explanation is given, in the advance for wells in the Bihar Agency, which amounted to only Rs. 9,670 in 1892–93, as as against Rs. 49,535 in the preceding year. In the Benares Agency the advances amounted to Rs. 11,024, the amount for the previous year being Rs. 11,359.

Saw-Mills.

9. As compared with the year 1891–92, there was an increase of Rs. 622 in the total cost of working the saw-mills, which amounted to Rs. 25,056. But the saving effected by abolishing sál-wood was Rs. 60,376. There was an increase in cost of manufacturing by 1½ anna per chest, but this was more than compensated by the comparative cheapness of the price of timber, which was 1 anna per cubic foot less than in 1891–92. The net cost per chest was thus Rs. 2-3-7¾ against Rs. 2-7-5 in the previous year, showing a saving of 3 annas 9¼ pies per chest. The difference between the cost of a mango-wood and sál wood chest is Rs. 3-11 9¼ in favour of the former. It is worthy of note, however, that mango-wood chests supplied by contractors are 1 anna 9¾ pies per chest less than the saw-mills chest. The Board observe that the small increase in the cost of chests made at the factory is fully counterbalanced by their superiority over the contractor-made chests, and the consequent saving on repairs. In answer to the remark made in the Resolution on the Report for 1891–92, regarding the advisablity of making the saw-mills, by working throughout the year, turn out chests sufficient for the consumption of both the Agencies, if possible the Board suggested arrangements for the purpose which, as stated in the Board's report, have been approved by Government.

Breaches of Opium laws.

10. The cases under the opium laws have been shown in two statements prepared in accordance with the orders conveyed on the report for the previous year. The statements for the Bihar Agency are, however, incomplete: in the first of them, instead of the revenue districts, the opium sub-divisions have been entered, so that no comparison of the breaches of opium laws in the entire province in the year 1892–93 and 1891–92, respectively, is possible, while the second statement is blank. It is understood that these defects will be remedied in the next report. Taking the opium sub-division alone as compared with the preceding year, the number of cases investigated, those brought to trial, the number of persons convicted, and those acquitted were, in the year 1892-93 respectively, 238, 72, 230, and 11. The corresponding figures for the previous year were 307, 81, 335, and 4. There was thus a decrease under all the heads, with the exception of "number of persons acquitted," in which there was an increase of seven persons. The great disparity between the number of cases investigated and those brought to trial appears to have been due to the fact that in the Aliganj sub-division, which furnished 73 per cent. of the total number of cases investigated in 1891–92, and nearly 70 per cent. of the number investigated in 1892–93, departmental punishment was inflicted on the offenders, who were all opium cultivators, instead of sending them up to the criminal court. In the Benares agency the number of cases brought to trial was more than seven times the number in Bihar, being 546, or nine more than in the year before. There was, however, a decrease in the number of persons convicted, and an increase in the number acquitted, being respectively 479 and 92, against 501 and 62 in 1891–92.

The

The amount of fines imposed in Bengal was Rs. 26,094 against Rs. 17,124 in the previous year, and the amount disbursed to informers and others for rewards, was Rs. 22,233 against Rs. 15,254 in 1891–92. In the North Western Provinces and Oudh, the corresponding amounts were much smaller, the amount of fines being Rs. 7,543, and of rewards Rs. 4,416 against Rs. 7,237 and Rs. 4,831 in the year 1891–92. In Bengal there were five cases of large seizures. In one of these, at Patna, one Bepin Behari Dutt, an inhabitant of Kidderpore in Calcutta, was found in possession of 40 cakes of pure abkari opium packed in three layers of Nepal paper as sent out from the factory. This case corroborates the remarks made in the Resolution on the Report for the year 1891–92 as to the temptation offered by the low price of excise opium in the Bihar districts to smuggle it to other districts, where it is sold at a higher price. It appears that the question of the selling price of opium has engaged the attention of the Board, who have been in correspondence with the Board of Revenue, North-Western Provinces, on the subject, and a report should be submitted to Government in due course. The remarks of Mr. Rivett-Carnac on the question of illicit trade in opium seem to indicate the want of a proper cordiality between the Opium Department and the Excise Department of the North-Western Provinces. The large increase of excise revenue in the latter province, as well as the endeavours of the Benares Agency to check smuggling, which are well known to Government, support Mr. Rivett-Carnac's conclusion that, though smuggling has not been wholly eradicated, the Opium Department has done much to check it. It is further reported by Mr. Rivett-Carnac that results of prosecutions in the North-Western Provinces show that opium cultivators are, in the majority of cases, punished for the possession of infinitesimally small quantities of opium. As there is no great difficulty in bringing home against a cultivator a charge of possessing illicit opium, care should, in the Lieutenant-Governor's opinion, be exercised with discrimination in sending up cases for trial, and the course adopted in the Aliganj Sub-Agency of punishing opium cultivators departmentally for trivial offences would generally appear to be the more suitable one.

Tours.

11. The Member in charge of the Opium Department, Board of Revenue, visited the Agencies twice during the year, and submitted useful notes to Government after discussion with the local officers on several questions of considerable importance, on which separate action has been taken by Government. The Opium Agents, as well as their subordinates, appear to have performed useful tours within their respective jurisdictions. The Factory Superintendents of Patna and Ghazipur interchanged visits with, the Board report, considerable advantage to the working of the Department, as was expected by Government.

Merits of Officers.

12. The services rendered to the Opium Department by Mr. Rivett-Carnac, who retired from the service on the 31st January 1894, have already been acknowledged by the Lieutenant-Governor in a Resolution separately recorded. The Bihar Agent makes special mention again of Mr. Tytler. The services of Messrs. A. C. Bryson, J. Christian, L. S. Graham, A. H. Biss, H. D'Oyly, and Surgeon Captain Maynard, are also commended. The Benares Agent has not noticed the special merits of any of his subordinates, as confidential reports are now annually submitted. The Lieutenant Governor desires to repeat his acknowledgments to the Board and the Opium Agents of their efficient management and supervision of the Opium Department.

By Order of the Lieutenant Governor of Bengal.

C. E. Buckland,
Secretary to the Government of Bengal.

EAST INDIA REVENUE (OPIUM).

COPY of Indian Revenue Department's Resolution, No. 2,208, dated from Calcutta the 20th day of April 1894, on Opium.

(*Mr. Webb.*)

Ordered, by The House of Commons, *to be Printed*
1 *August* 1894.

[*Price* 1*d.*]

EAST INDIA (LEGISLATIVE COUNCILS).

RETURN to an Address of the Honourable The House of Commons, dated 13 April 1894;—*for*,

"RETURN, showing the Composition of the several Legislative Councils in *India*, and Extracts or Copies of Papers showing the Regulations made under Section 1, Sub-section (4) of The Indian Councils Act, 1892, and the Methods by which these Regulations have been carried into effect in the several Provinces having Legislative Councils."

India Office,
April 1894.

ARTHUR GODLEY,
Under Secretary of State.

(*Mr. Caine.*)

Ordered, by The House of Commons, *to be Printed*,
26 *April* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C.,
and 32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

RETURN, showing the Composition of the several Legislative Councils in *India*, and Extracts or Copies of Papers showing the Regulations made under Section 1, Sub-section (4) of the Indian Councils Act, 1892, and the Methods by which these Regulations have been carried into effect in the several Provinces having Legislative Councils.

LIST of ADDITIONAL MEMBERS of the COUNCIL of the GOVERNOR-GENERAL (exclusive of the Lieutenant-Governor).

No.	Names.	Date of Nomination.	Province or body represented.
	A.—OFFICIAL MEMBERS.		
1	Honourable C. C. Stevens, I.C.S., Member, Board of Revenue, Bengal.*	12 Jan. 1893	Bengal.
2	Honourable A. S. Lethbridge, M.D., C.S.I., General Superintendent of Operations for the Suppression of Thagi and Dacoity.*	21 Feb. „	—
3	Honourable H. F. Clogstoun, C.S.I., I.C.S., Member Board of Revenue, Madras.	15 Dec. „	Madras.
4	Honourable W. Lee-Warner, C.S.I., I.C.S., Secretary to Government, Bombay.	„ „	Bombay.
	B.—NON-OFFICIAL MEMBERS.		
1	Honourable Dr. Rashbehary Ghose* - - -	9 Dec. 1892	—
2	Honourable Sir G. H. P. Evans, K.C.I.E.* - -	17 „ „	Calcutta Bar.
3	Honourable Fazulbhai Vishram* - - - -	6 Jan. 1893	Bombay.
4	Honourable J. Buckingham, C.I.E.* - - -	27 „ „	Assam.
5	Honourable Maharaja Sir Luchmessur Singh, K.C.I.E., Bahadur, of Darbhanga.	12 Sept. „	Bengal (recommended by the non-official members of the local Council).
6	Honourable Baba Khem Singh, Bedi, C.I.E. - -	18 „ „	Punjab (suggested by His Honour the Lieutenant-Governor).
7	Honourable P. M. Mehta, M.A., Barrister-at-Law, C.I.E.	10 Oct. „	Bombay (recommended by the non-official members of the local Council).
8	Honourable Gangadhar Rao Madhav Chitnavis -	12 Dec. „	Central Provinces (suggested by the Chief Commissioner).
9	Honourable P. Playfair - - - - - -	22 „ „	Calcutta Chamber of Commerce.
10	Honourable Maharaja Partab Narayan Singh of Ajudhya.	28 „ „	North-Western Provinces and Oudh (recommended by the non-official members of the local Council).

* Appointed under the old rules.

Additional Members of the Council of the Governor of Madras.

No.	Names.	Date of Appointment.	By whom Recommended.
	A.—Official Members.		
1	Honourable J. H. Spring-Branson, Advocate-General.	17 Feb. 1894	—
2	Honourable J. F. F. Price, C.S.I., I.C.S., Chief Secretary to Government.*	14 Nov. 1892	—
3	Honourable C. A. Galton, M.A., I.C.S., Secretary to Government, Revenue Department.*	9 Jan. 1893	—
4	Honourable W. P. Austin, I.C.S., Collector of Sea Customs and of the Madras District.	7 Nov. „	—
5	Honourable Colonel J. Pennycuick, R.E., Secretary to Government in the Public Works Department.	„ „	—
6	Honourable S. Srinivasa Raghava Aiyangar, B.A., C.I.E., Diwan Bahadur, Inspector General of Registration.	„ „	—
7	Honourable A. Monro, M.A., B.C.L., Barrister-at-Law, Acting Director of Public Instruction.	„ „	—
8	Honourable C. S. Crole, I.C.S., Acting Member, Board of Revenue.	4 Dec. „	—
9	Honourable A. T. Arundel, I.C.S., Member, Board of Revenue.	3 Jan. 1894	—
10	Honourable E. Gibson, I.C.S., Acting Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture.	9 „ „	—
	B.—Non-official Members.		
1	Honourable Maharaja Mirza Sir Pasupati Ananda Gajapati Raz, Mani Sultan Bahadur, G.C.I.E., of Vizianagram.*	15 Mar. 1892	—
2	Honourable V. Bhashyam Aiyangar, B.A., B.L., Rai Bahadur, Vakil, High Court.*	21 Oct. „	—
3	Honourable J. A. Boyson - - - - -	23 June 1893	Chamber of Commerce, Madras.
4	Honourable P. Rangayya Nayadu Garu - -	„ „	Municipal Corporation, Madras.
5	Honourable A. Sabhapathi Mudaliyar, Avargal, Rao Bahadur.	29 July „	Northern and Southern groups of District Boards.
6	Honourable K. Kalyana Sundaram Aiyar, Avargal, B.A., B.L.		
7	Honourable N. Subba Rao Pantulu Garu, B.A., B.L.	„ „	Northern and Southern groups of Municipalities.
8	Honourable R. Ramasubba Aiyar, Avargal, B.A., B.L., Rao Bahadur.		
9	Honourable and Reverend W. Miller, M.A. LL.D. C.I.E.	1 Aug. „	Senate of the University of Madras.
10	Honourable C. Sankaran Nayar, B.A., B.L., Vakil, High Court.	5 „ „	—
11	Honourable Ghulam Muhammad Hasan Ali, Khan Bahadur.	21 Dec. „	—

* Appointed under the old rules.

Additional Members of the Council of the Governor of Bombay.

No.	Names.	Date of Appointment.	By whom Recommended.
	A.—Official Members.		
1	Honourable John Nugent, I.C.S., Commissioner, Southern Division.	17 Apr. 1893	—
2	Honourable T. D. Mackenzie, I.C.S., Acting Commissioner of Customs, Salt, Opium, and Abkari.	„ „	—
3	Honourable Basil Lang, Acting Advocate General	17 May „	—
4	Honourable H. Batty, M.A., I.C.S., Remembrancer of Legal Affairs.	28 June „	—
5	Honourable R. G. Oxenham, M.A., Acting Director of Public Instruction.	—	—
6	Honourable A. T. Shuttleworth, Conservator of Forests, Central Circle.	—	—
7	Honourable Ganpatrao Damodar Panse, Assistant Collector, Ratnagiri.	- - -	The Sardars of the Deccan.
8	Honourable W. H. Crowe, I.C.S., Judge and Sessions Judge, Poona.	11 July 1893	—
9	Honourable T. D. Little, M.I.C.E., Acting Secretary to Government, Public Works Department.	3 Jan. 1894	—
	B.—Non-official Members.		
1	Honourable Khan Bahadur Dorabji Padamji -	17 Apr. 1893	—
2	Honourable P. M. Mehta, M.A., Barrister-at-Law, C.I.E.	20 May „	Municipal Corporation, City of Bombay.
3	Honourable James Currie - - - - -	25 „ „	Karachi Chamber of Commerce.
4	Honourable W. R. Macdonell - - - -	14 June „	Bombay Chamber of Commerce.
5	Honourable Vishnu Raghunath Natu, B.A., LL.B. -	1 July „	District Local Boards in the Southern Division of the Bombay Presidency.
6	Honourable Chimanlal Harilal Setalvad, B.A., LL.B.	11 „ „	Municipal Corporations in the Northern Division of the Bombay Presidency.
7	Honourable Khan Bahadur A. D. Hassan Ali Bey Effendi.	12 „ „	Zamindars and Jagirdars of Sind.
8	Honourable Navroji Nasarwanji Wadia, C.I.E. -	26 „ „	—
9	Honourable Javerilal Umiashanker Yajinik -	9 Aug. „	Senate of the Bombay University.
10	Honourable Rahimtula Muhammad Sayani, M.A., LL.B., Solicitor of the High Court, Bombay; Member of the Bombay Municipal Corporation.	3 Jan. 1894	—
11	Honourable Lakhum Gowda Das Prabhu, Barister-at Law, Sar-Desai of Wantmuri; a first-class Sirdar.	„ „	—

Members of the Council of the Lieutenant-Governor of Bengal.

No.	Names.	Date of Appointment.	By whom Recommended.
	A.—Offical Members.		
1	Honourable Sir Charles Paul, K.C.I.E., Advocate General.	21 Mar. 1893	—
2	Honourable H. J. S. Cotton, C.S.I., I.C.S., Chief Secretary to Government.*	3 June 1892	—
3	Honourable Sir John Lambert, K.C.I.E., Commissioner of Police.	20 „ „	—
4	Honourable T. T. Allen, I.C.S., Superintendent and Remembrancer of Legal Affairs.*	17 Dec. „	—
5	Honourable D. R. Lyall, C.S.I., I.C.S., Member of the Board of Revenue.	6 June 1893	—
6	Honourable J. A. Bourdillon, I.C.S., Secretary to Government.	„ „	—
7	Honourable Maulvi Abdul Jubbar, Khan Bahadur, Deputy Magistrate, 1st grade.	„ „	—
8	Honourable F. R. S. Collier, I.C.S., Magistrate and Collector, 1st grade.	13 July „	—
9	Honourable C. E. Buckland, I.C.S., Secretary to Government.	26 Dec. „	—
	B.—Non-official Members.		
1	Honourable Gonesh Chunder Chunder* (*a*) -	29 Mar. 1892	—
2	Honourable Maulvi Syed Fazl Imam, Khan Bahadur, of Patna.* (*b*)	17 Dec. „	—
3	Honourable Maharaja Ravaneshwar Prosad Sing Bahadur, of Gidhour.* (*c*)	23 Feb. 1893	—
4	Honourable Surendra Nath Banerji - - -	6 June „	Corporation of Calcutta.
5	Honourable Lal Mohan Ghose - - - -	„ „	Municipalties in the Presidency Division.
6	Honourable Maharaja Sir Luchmessur Singh, K.C.I.E., Bahadur, of Darbhanga.	„ „	District Boards in the Patna Division.
7	Honourable Maulvi Serajul Islam, Khan Bahadur	„ „	District Boards in the Chittagong Division.
8	Honourable W. C. Bonnerjee - - - -	„ „	Senate of the Calcutta University.
9	Honourable J. G. Womack - - - - -	„ „	Calcutta Trades Association.
10	Honourable Maharaja Jagadindra Nath Roy of Nator.	17 Jan. 1894	Municipalties in the Rajshahi Division.
11	Honourable James Nicholson Stuart - - -	30 „ „	Bengal Chamber of Commerce.

* Appointed under the old rules.

(*a*) A member of the legal profession practising in Calcutta.

(*b*) Represents the Muhammadan community.

(*c*) Represents the interests of the large Zamindars in Bengal.

MEMBERS of the COUNCIL of the LIEUTENANT-GOVERNOR of the NORTH-WESTERN PROVINCES and OUDH.

No.	Names.	Date of Appointment.	By whom Recommended.
	A.—OFFICIAL MEMBERS.		
1	Honourable J. J. D. LeTouche, I.C.S., Chief Secretary to Government.*	14 Dec. 1891	—
2	Honourable J. R. Reid, C.I.E., I.C.S., Member of the Board of Revenue.*	13 Mar. 1893	—
3	Honourable Babu Sri Ram, Rai Bahadur, Government Pleader.	25 Aug. „	Municipal Boards, Lucknow group.
4	Honourable J. G. H. Glass, C.I.E., M.I.C.E., Secretary to Government in the Public Works Department.	9 Nov. „	—
5	Honourable Alan Cadell, I.C.S., Member of the Board of Revenue.	„ „	—
6	Honourable W. H. L. Impey, I.C.S., Secretary to Government.	21 Dec. „	—
7	Honourable R. H. MacLeod, I.C.S., Officiating Legal Remembrancer.	3 Feb. 1894	—
	B.—NON-OFFICIAL MEMBERS.		
1	Honourable Raja Rampal Singh	25 Aug. 1893	Representatives of District Boards.
2	Honourable Seth Lachman Das, C.I.E.	„ „	
3	Honourable W. M. Colvin, Barrister-at-Law	9 Nov. „	Allahabad University.
4	Honourable W. E. Cooper	„ „	Chamber of Commerce, Upper India.
5	Honourable Charu Chundra Mittra	„ „	Benares group of Municipal Boards.
6	Honourable Haji Muhammad Ismail Khan	„ „	—
7	Honourable Maharaja Partab Narayan Singh, of Ajudhya.	„ „	—

* Appointed under the old rules.

COUNCIL OF THE GOVERNOR GENERAL.

NOTIFICATIONS.

(No. 19.)

Simla, 23 June 1893.

IN the exercise of the power conferred by Section 1, Sub-section 4, of the Indian Councils Act, 1892 (55 & 59. Vict. c. 14), the Governor General in Council has, with the approval of the Secretary of State for India in Council, made the folllowing regulations for the nomination of additional members of the Council of the Governor General of India.

I. Of the persons to be nominated additional members of Council by the Governor General for his assistance in making laws and regulations, not more more than six shall be officials.

II. The nominations to five seats shall be made by the Governor General on the recommendation of the following bodies respectively, namely :—

(*a.*) The non-official additional members of the Council of the Governor of the Presidency of Fort St. George.

(*b.*) The non-official additional members of the Council of the Governor of the Presidency of Bombay.

(*c.*) The non-official members of the Council of the Lieutenant Governor of the Bengal Division of the Presidency of Fort William in Bengal.

(*d.*) The non-official members of the Council of the Lieutenant Governor of the North-Western Provinces and Oudh.

(*e.*) The Calcutta Chamber of Commerce.

III. The Governor General may at his discretion nominate persons to such of the remaining seats as shall not be filled by officials in such manner as shall appear to him most suitable with reference to the legislative business to be brought before the Council and the due representation of the different classes of the community.

IV. When a vacancy occurs, and is to be filled under Rule II. of these regulations, the Governor General shall cause the proper body to be requested to recommend a person for nomination by the Governor General.

V. The recommendation shall be made—

(*a.*) In the case of the non-official additional members or non-official members of a local Council, by a majority of votes of such members ;

(*b.*) In the case of the Calcutta Chamber of Commerce, in the manner laid down in the rules of the Chamber for carrying resolutions or recording decisions upon questions of business brought before it.

VI. It shall be a condition to the case of any person to be recommended by the non-official additional members or non-official members of a local Council that he shall be a person ordinarily resident within the province for which such Council is appointed.

VII. If within two months after receiving the request of the Gevernor General, as provided by Rule IV., the body fails to make a recommendation, the Governor General may nominate at his discretion a person belonging to the province or class which the body is deemed to represent.

VIII. If the Governor General shall decline to nominate any person who has been under these regulations recommended for nomination, a fresh request shall be issued as provided in Rule IV., and the procedure laid down in Rules V. and VII. shall apply.

IX. (*a.*) As soon as conveniently may be after these regulations come into force, five of the seats held by non-official persons shall be filled up by recommendation under Rule II.

(*b.*) If there shall not be the full number of five vacancies available at once for this purpose, the Governor General shall determine at his discretion which of the bodies or groups mentioned in Rule II. shall be requested to recommend the persons to fill up such vacancies as may then be available, and so whenever and as often as any further vacancies among non-official members beoome available, until the full number of five has been completed.

COUNCIL OF THE GOVERNOR OF MADRAS.

REGULATIONS under Section 1 (4) of the Indian Councils Act, 1892, for Madras.

I. Of the persons, other than the Advocate-General or officer acting in that capacity, to be nominated additional Members of Council by the Governor of Madras for his assistance in making Laws and Regulations, not more than nine shall be officials.

II. The nominations to seven seats shall be made by the Governor on the recommendation of the following bodies and associations respectively, namely,—

A. The Corporation of Madras;

B. Such municipal corporations or group or groups of municipal corporations other than the Corporation of Madras as the Governor in Council may from time to time prescribe by notification in the "Fort St George Gazette":

C. Such district boards, or group or groups of district boards, as the Governor in Council may from time to time prescribe as aforesaid;

D. Such association or associations of merchants, manufacturers, or tradesmen as the Governor in Council may from time to time prescribe as aforesaid;

E. The Senate of the University of Madras:

Provided that the bodies described above under A, B, C, D, and E respectively, shall each (except as hereinafter provided in rule VII.) have at least one person nominated upon its recommendation, and A, D, and E not more than one each.

III. The Governor may at his discretion nominate persons to such of the remaining seats as shall not be filled by officials in such manner as shall in his opinion secure a fair representation of the different classes of the community; provided that one seat shall ordinarily be held by a Zemindar paying not less that Rs. 20,000 as *peshkash* annually to Government.

IV. When a vacancy occurs and is to be filled under Rule II. of these Regulations, the Governor shall cause the proper body or group of bodies or association or associations to be requested to recommend a person for nomination by the Governor.

V. The recommendation shall be made—

(*a*) In the case of a municipal corporation or of a district board, or of the Senate of the University, by a majority of votes of the Corporation, Board, or Senate respectively;

(*b*) In the case of associations not established by law, in the manner laid down in their rules or articles of association for carrying resolutions or recording decisions upon questions of business brought before the associations;

(*c*) In the case of a group of municipal corporations, district boards, or associations, by the majority of votes of representatives to be appointed according to such scale as the Governor in Council may from time to time prescribe, by the corporations, boards, or associations.

VI. It shall be a condition in the case of any person to be recommended by a municipal corporation or group of municipal corporations that he shall be a person ordinarily resident within the municipality or the district in which it is situated, or in some one of the municipalities constituting the group, or of the districts in which they are situated. A similar condition shall also apply to persons to be recommended by district boards.

VII. If within two months after receiving the request of the Governor as provided by Rule IV., the body or association, or group of bodies or associations, fails to make a recommendation, the Governor may nominate at his discretion a person belonging to the class which the body or association, or group, is deemed to represent.

VIII. If the Governor shall decline to nominate any person who has been, under these Regulations, recommended for nomination, a fresh request shall be issued as provided in Rule IV., and the procedure laid down in Rules V. and VII. shall apply.

IX. (*a*) As soon as conveniently may be after these Regulations come into force, seven of the seats held by non-official persons shall be filled up by recommendation under Rule II.

(*b*) If there shall not be the full number of seven vacancies available at once for this purpose, the Governor shall determine at his discretion, subject always to the proviso in Rule II., which of the bodies or groups mentioned in that rule shall be requested to recommend the persons to fill up such vacancies as may then be available; and so, whenever, and as often as any further vacancies among non-official members become available, until the full number of seven has been completed.

ORDER of Madras Government—dated 12th April 1893, No. 32 (Legislative).

The Regulations framed under Section 1 (4) of the Indian Councils Act, 1892, will be published in the "Fort St. George," and all district gazettes, in English and the vernaculars.

2. There are at present (including the Advocate General) eight additional Members of Council. As it has been decided to bring the Council up to its full legal strength, the additional members (including the Advocate General) will in future Number 21, and of these at least one-half, that is 11, must be non officials. The Council contains at present four additional official members (including the Advocate General) and four non official. There are thus six official and seven non-official vacancies to be filled up.

3. His Excellency the Governor has decided, with reference to Rule II., to fill the non-official seats in the following manner:—

1	upon the recommendation of	A (the Madras Municipal Commission).
2	„ — „	B (the District Municipalities).
2	„ „	C (the District Boards).
1	„ „	D (the Chamber of Commerce, Madras).
1	„ „	E (the Senate of the Madras University).

4. The President of the Madras Municipal Commission, the Chairman of the Chamber of Commerce, and the Registrar of the University will accordingly be requested to communicate to the Chief Secretary to Government, within two months of the date of receipt by them of these Proceedings, the name of the candidate recommended by the Commission, the Chamber and the Senate, respectively. In this connection the attention of the Chamber of Commerce will be drawn to Rule V. (*b*) which regulates the method in which recommendation should be made.

5. With a view to rendering the system of representation now introduced into the Councils as complete as possible, the Government has resolved to allow each district municipality and each district board to propose a candidate. As there are two seats available for the municipalities and boards alike, his Excellency in Council considers that it will be advisable to divide both municipalities and boards into two groups, a northern and a southern. The northern group will consist of the districts of Ganjam, Vizagapatam, Godávari, Kistna, Nellore, Kurnool, Bellary, Anantapur, Cuddapah, Chingleput, and North Arcot, and the municipalities contained therein. The southern group will consist of the remaining districts (except Madras) and of the municipalities contained therein.

therein. To the northern group of municipalities will be allotted one seat, and to the southern group also one seat; similarly, the northern and southern groups of district boards will each have one seat.

6. As a first step, each municipality and each district board must submit, so as to reach the Chief Secretary by the 20th May next, a statement containing two names, of which one will be that of the person whom the municipality or district board proposes as a candidate for ultimate recommendation to his Excellency the Governor for nomination to the Legislative Council; while the other will be that of the person whom the municipality or board intends to appoint as its voting delegate; the voting delegate must always be a member of the municipality or district board concerned. In this connection the Government thinks it advisable to draw attention to Rule VI. A municipality or board in the northern group may propose as a candidate any person resident within the northern group of districts, and, similarly, a municipality or board in the southern group may propose any person resident in the southern group of districts. Any person desirous of being nominated to the Legislative Council should submit his name to one of the municipalities or district boards in the group wherein he resides.

7. Upon receipt of the said statements, the Chief Secretary will compile therefrom a list containing the names of all the candidates proposed and of all the voting delegates, and will circulate it as soon as possible to all the municipalities and district boards in the group.

8. At noon on the 17th July next the voting delegates of the Northern gronp of municipalities will assemble at Bezváda, and will proceed to elect from among the candidates proposed by the northern group of municipalities one person for final recommendation to his Excellency the Governor. The election shall be by ballot, and the person elected must obtain a clear majority of the votes of the delegates present and voting. If at the first ballot an absolute majority of the votes of such delegates is not obtained, the ballot shall be repeated until such majority is obtained. The election must be completed by noon of the 18th July at latest, and the result will be immediately reported to the Chief Secretary to Government by the Collector of Kistna, to whom the general superintendence and arrangement of the election will be entrusted. On the same day at noon the voting delegates for the Southern group of municipalities will meet at Trichinopoly and will in every way conform to the above rules; in the case of this group the Collector of Trichinopoly will be responsible for the proper conduct of the election.

9. Exactly similar rules will guide the election of representatives by the northern and southern groups of district boards, except that in their case the delegates will meet at noon on the 18th July, and must complete the election by noon of the 19th idem at latest. It is thought advisable to make this distinction in the dates in order to avoid the chance of the municipalities and boards of a group electing the same representative.

10. The following Notification will be published in the "Fort St. George Gazette":—

NOTIFICATION.

The Governor in Council is pleased, with reference to Rule II. of the Rules made under section 1 (4) of the Indian Councils Act, 1892, to declare that, for the present, one seat in the Legislative Council will be filled upon the recommendation of each of the following groups of municipalities and district boards and of the following association of merchants:—

(i.) The Municipal Councils situated in the districts of Ganjam, Vizagapatam, Godávari, Kistna, Nellore, Kurnool, Bellary, Anantapur, Cuddapah, North Arcot, and Chingleput.

(ii.) The Municipal Councils situated in the districts of South Arcot, Salem, Coimbatore, Trichinopoly, Tanjore, Madura, Tinnevelly, Nilgiris, Malabar, and South Canara.

(iii.) The district boards of Ganjam, Vizagapatam, Godávari, Kistna, Nellore, Kurnool, Bellary, Anantapur, Cuddapah, North Arcot and Chingleput.

(iv.) The district boards of South Arcot, Salem, Coimbatore, Trichinopoly, Tanjore, Madura, Tinnevelly, Nilgiris, Malabar, and South Canara.

(v.) The Chamber of Commerce, Madras.

COUNCIL OF THE GOVERNOR OF BOMBAY.

REGULATIONS made by the Governor General in Council under Section 1 (4) of the Indian Councils Act, 1892, for Bombay :—

I. Of the persons, other than the Advocate General, or officer acting in that capacity, to be nominated additional Members of Council by the Governor of Bombay for his assistance in making Laws and Regulations, not more than nine shall be officials.

II. The nominations to eight seats shall be made by the Governor on the recommendation of the following bodies and associations respectively, namely,—

A. The Corporation of Bombay;

B. Such municipal corporations, or group or groups of municipal corporations, other than the Corporation of the City of Bombay, as the Governor in Council may from time to time prescribe by notification in the "Bombay Government Gazette";

C. Such district local boards, or group or groups of district local boards, as the Governor in Council may from time to time prescribe as aforesaid;

D. The Sardárs of the Deccan, or such other class of large landholders, as the Governor in Council may from time to time prescribe as aforesaid;

E. Such association or associations of merchants, manufacturers, or tradesmen, as the Governor in Council may from time to time prescribe as aforesaid;

F. The Senate of the University of Bombay:

Provided that the bodies described above under A, B, C, D, E, and F, respectively, shall each (except as hereinafter provided in Rule VII.) have at least one person nominated upon its recommendation, and A and F not more than one each.

III. The Governor may, at his discretion, nominate persons to such of the remaining seats as shall not be filled by officials, in such manner as shall, in his opinion, secure a fair representation of the different classes of the community.

IV. When a vacancy occurs, and is to be filled under Rule II. of these Regulations, the Governor shall cause the proper body or group of bodies, or association or associations, to be requested to recommend a person for nomination by the Governor.

V. The recommendation shall be made—

(*a*) in the case of a municipal corporation or of a district local board, or of the Sardárs of the Deccan, or such other class of large landowners as the Governor in Council may from time to time prescribe, or of the Senate of the University, by a majority of votes of the Corporation, Board, Body, or Senate, respectively;

(*b*) in the case of associations not established by law, in the manner laid down in their rules or articles of association for carrying resolutions or recording decisions upon questions of business brought before the association;

(*c*) in

(*c*) in the case of a group of municipal corporations, district local boards, or associations, by the majority of votes of representatives to be appointed, according to such scale as the Governor in Council may from time to time prescribe, by the corporations, boards, or associations.

VI. It shall be a condition in the case of any person to be recommended by a municipal corporation or group of municipal corporations, that he shall be a person ordinarily resident within the municipality or the district in which it is situated, or in some one of the municipalities constituting the group or of the districts in which they are situated. A similar condition shall also apply to persons to be recommended by district local boards.

VII. If within two months after receiving the request of the Governor as provided by Rule IV., the body or association or group of bodies or associations fails to make a recommendation, the Governor may nominate at his discretion a person belonging to the class which the body or association or group is deemed to represent.

VIII. If the Governor shall decline to nominate any person who has been, under these Regulations, recommended for nomination, a fresh request shall be issued as provided in Rule IV., and the procedure laid down in Rules V. and VII. shall apply.

IX. (*a*)—As soon as conveniently may be after these Regulations come into force, eight of the seats held by non-official persons shall be filled up by recommendation under Rule II.

(*b*) If there shall not be the full number of eight vacancies available for this purpose, the Governor shall determine at his discretion, subject always to the proviso in Rule II., which of the bodies or groups mentioned in that Rule shall be requested to recommend the persons to fill up such vacancies as may then be available; and so whenever and as often as any other vacancies among non-official members become available, until the full number of eight has been completed.

NOTIFICATION by the Government of Bombay, Legislative Department, No. 49, dated the 30th of March, as follows :—

The Government in Council is pleased to publish for general information the following Rules for giving effect to the Regulations made by the Governor General in Council, under Section 1 (4) of the Indian Councils Act, 1892, for Bombay, and approved by the Secretary of State in Council, as notified by the Government of India in their Notification No. 359, dated the 17th of March 1893 :—

1.—Nominations of eight persons to be additional Members of the Council of the Governor of Bombay for the purpose of making Laws and Regulations only will be made by the Governor of Bombay under Section 29 of the Indian Councils Act, 1861, subject to Rule VII. of the aforesaid Regulations made by the Governor General in Council on the recommendations of the following bodies and associations, respectively :—

A.—The Corporation of Bombay ;

B.—A group of municipal corporations constituted by the combination of all corporations in the Northern Division of the Presidency of Bombay containing a population of 5,000 and upwards, according to the last Imperial Census ;

C.—A group of district local boards constituted by the combination of all the district local boards in the Southern Division of the Presidency of Bombay ;

D (i.).—The Sardárs of the Deccan, as contained in the list prepared in

conformity with Government Resolution, Political Department, No. 2,363, dated 23rd July 1867;

D (ii.)—A class of large landholders in Sind, as notified in a list to be published annually by the Commissioner of Sind in the "Sind Official Gazette" for the purpose of this rule, constituted of first and second class Jagirdars, and of Zemindars who for the three years preceding the publication of the list have each paid not less than Rs. 1,000 annually as ordinary land revenue.

E (i.)—The association of persons engaged or interested in mercantile pursuits entitled the Bombay Chamber of Commerce;

E (ii.)—The association of persons engaged or interested in mercantile pursuits entitled the Karachi Chamber of Commerce;

F.—The Senate of the University of Bombay.

II.—The Governor of Bombay, in pursuance of Rule IV. of the aforesaid Regulations, will cause the Secretary to Government in the Legislative Department to request the aforesaid bodies and associations to recommend persons for nomination by the Governor as additional Members of Council. These requests will be addressed to the persons indicated in the following list, who will also be requested to communicate to the Secretary to Government in the Legislative Department the recommendations of the bodies or associations concerned within two months after receiving the request of the Governor, in each case:—

In the case of A, the President of the Corporation of Bombay;
In the case of B, the Commissioner of the Northern Division;
In the case of C, the Commissioner of the Southern Division;
In the case of D (i.), the Agent for Sardárs in the Deccan;
In the case of D (ii.), the Commissioner in Sind;
In the case of E (i.), the Chairman of the Bombay Chamber of Commerce;
In the case of E (ii.), the Chairman of the Karachi Chamber of Commerce;
In the case of F, the Vice-Chancellor of the University of Bombay.

III.—The recommendation of the bodies and associations mentioned in Rule I. shall be determined by a majority of votes given at an election as hereinafter indicated, that is to say,—

In the case of A, the Corporation of Bombay may recommend any person, provided he is ordinarily resident within the City of Bombay, who obtains a majority of the votes of the corporation in his favour;

In the case of B, the recommendation of a person ordinarily resident within the Northern Division may be made by the representatives of the group of municipalities in that division, appointed according to the following scale. Every municipality forming a member of the group with a population between 5,000 and 10,000 may appoint one representative, and every municipality with a population of 10,000 and upwards may appoint an additional representative for every additional 10,000 or fraction of 10,000 of population, thus:—

A Municipality with a population of		5,006	may appoint	-	1 representative.
Ditto	- ditto	9,573	ditto	-	1 ditto.
Ditto	- ditto	40,168	ditto	-	5 representatives.

In the case of C, the recommendation of a person ordinarily resident within the Southern Division may be made by the representatives of the group of district local boards in that division, appointed according to the following scale. Every district local board forming a member of the group may appoint a representative for each 100,000 or fraction of 100,000 of the population of the district, according to the last Imperial Census, thus:—

The

The District Local Board of Belgaum with a population of 1,013,261	may appoint	-	11	representatives.
Ditto - ditto Ratnagiri with a population of 1,105,986	- - -		12	ditto.
Ditto - ditto Kanara with a population of 446,351	- - -		5	ditto.

In the case of D (i.), the Sardárs of the Deccan as described in Rule I. may recommend any person elected by a majority of their votes;

In the case of D (ii.), the group of landholders in Sind may recommend a person elected by a majority of their votes;

In the case of E (i.) and E (ii.), the Bombay Chamber of Commerce and the Karachi Chamber of Commerce may severally recommend a person elected by a majority of votes recorded in the manner laid down in their rules or articles of association for carrying resolutions or recording decisions upon questions of business brought before the association;

In the case of F, the Senate of the University may recommend any person elected by a majority of the votes of the Senate obtained, under such regulations not being inconsistent with the aforesaid regulations made by the Governor General in Council, as the Senate may pass for this purpose.

Resolution.—It has been the object of Government in framing the supplementary Notification issued, as above recited, in pursuance of the regulation made by the Government of India under the Indian Councils Act of 1892, to place as few restrictions as possible on the manner in which elections are to be conducted by the bodies and associations specified. In the case of the Corporation of Bombay, the Chambers of Commerce of Bombay and Karachi, and the Senate of the University, no difficulty is likely to arise. But in the case of the remaining electoral bodies, and more especially of the groups of municipalities and district local boards specified under the letters B and C, it is possible that the want of a common organisation may lead to confusion or delay in ascertaining the sense of the bodies concerned, and to avoid this, his Excellency the Governor in Council considers it advisable to offer the following provisional suggestions for their guidance and that of the officers through whom their recommendations are to be made :—

2. The first thing to be done, when a vacancy to be filled on the recommendation of a group of municipalities or district local boards occurs, will be to arrange for the appointment of the prescribed number of representatives, and for the preparation of a list of the candidates for the Council from among whom the representatives when appointed are to make their choice.

(i.).—The Commissioner of the division concerned should accordingly, on receiving his Excellency the Governor's request for a recommendation, as provided in Rule II. of the supplementary Notification referred to in paragraph 1, lose no time in communicating it to the President of each municipality or district local board included in the group, with a request that a special general meeting may be called at the earliest possible date for the appointment of the prescribed number of representatives, and such number should be specified in the letters to the Presidents. He should at the same time fix a date—say one month from receipt of the Governor's request—up to which he will receive the names of any candidates for the Council who may offer themselves for recommendation, and by which date he must be informed by the President of each of the bodies included in the group of the names and addresses of the representatives appointed by that body.

(ii.).—His Excellency the Governor in Council is of opinion that all candidates for the Council on the recommendation of a group should be proposed and seconded by two members of one of the municipalities or district local boards, as the case may be, included in the group by which the recommendation is to be made; and that their names, addresses, and qualifications, with those of their proposers and seconders, should be reported to the Commissioner by the President of the body to which the proposer and seconder in each case belong,

so as to reach him by the date fixed by him as above provided. It will be the business of each President to see that this is done, and that the names of the representatives appointed are also reported so as to reach the Commissioner by the same date.

(iii.).—The Commissioner should enter the names of candidates for the Council who have been duly proposed and seconded, with those of their proposers and seconders, and the other particulars above noted as they reach him, in a list to be kept for the purpose. On the date fixed he should close the list and send it for publication in the next issue of the "Bombay Government Gazette," and should furnish a printed copy of it with the least possible delay to each representative appointed by each of the bodies included in the group.

3. The next point for consideration is how the representatives should proceed to make their selection from among the candidates for the Council included in the list; that is whether they should assemble for the purpose, or should proceed by means of voting papers to be issued by and returned to the Commissioner.

4. His Excellency the Governor in Council is of opinion that in the case of the municipalities of the Northern Division, which are all within comparatively easy reach of the railway, the former plan will be found the most satisfactory.

(i.).--He proposes accordingly that the Commissioner, Northern Division, in communicating the Governor's request to the Presidents of the municipalities, should name provisionally a place and date for the assembly of representatives, which might be at Ahmedabad or Surat, about a fortnight later than the date fixed for closing the lists of candidates. The President of each municipality, in reporting to the Commissioner the names of candidates for the Council and of the representatives of his municipality, would have an opportunity of stating whether the representatives would be able to attend the assembly, and of making any representations that might be necessary as to the suitability of the place and date proposed. The Commissioner would then be in a position to judge whether it would be desirable to hold an assembly, and if so to confirm or alter the provisional date and place according to the general sense of the representations received. He could then notify the place and date of assembly, as finally settled, in the "Bombay Government Gazette," together with the list of candidates, and should send a copy of the notification to each representative with the least possible delay.

(ii.).—If an assembly is held, it will be convenient that the Commissioner should conduct the proceedings, unless the representatives assembled prefer to elect a chairman from among their own number, and that it should be left to him, or to the chairman, if one be elected by the assembly, to adopt any method of recording the votes which may approve itself to the general sense of the meeting. The opinion of the representatives assembled might be taken as to whether in future cases absentees should be allowed to vote by proxy; but on the present occasion his Excellency in Council recommends that the representatives should be expected to attend the meeting, if the Commissioner decides to hold one. On the termination of the proceedings the Commissioner should lose no time in communicating to the Secretary to Government, Legislative Department, the name of the candidate for the Council elected by the majority of votes.

5. In the case of the group formed of the district local boards in the Southern Division, there would be no objection to the adoption of the same procedure if, in the opinion of the Commissioner, it is likely to be found practicable and the bodies concerned would prefer it. But the means of communication in that division are so imperfect, and the distances are so great, that it is desirable to be prepared for the alternative that the selection of the candidate to be recommended for the Council should be conducted by means of voting papers. The suggestions which follow will apply also in the case of the municipalities of the Northern Division, if it should be found for any reason impracticable to convene an assembly.

(i.).—When the procedure is to be by voting papers, the Commissioner should incorporate the list of candidates for the Council to be forwarded to each representative

representative, as above provided, in a voting paper, which should be printed, and should contain clear directions for filling it in and a notice of the date by which it must be returned to the Commissioner.

(ii.) This date also might be fixed about a fortnight later than that fixed for closing the list of candidates for the Council, so as to give time for a reference, in case of any doubt or mistake connected with the voting papers, before the expiry of the two months within which the recommendation must be made. It should be published in the "Bombay Government Gazette" at the same time with the list of candidates for the Council, as in the case of the date fixed for the assembly when the procedure referred to in paragraph 4 is adopted.

(iii.) The voting papers should be legibly filled in and signed in his own handwriting by the representative to whom they are issued, enclosed in a sealed envelope, and endorsed outside with the signature of the representative, and delivered or posted in a registered cover addressed to the President of the body by whom the representative was appointed, for transmission to the Commissioner, so as to reach him not later than the date fixed. The Presidents should see that no delay is allowed to occur in the transmission of the voting papers.

(iv.) The Commissioner should open the envelopes and tabulate the votes recorded as they are received, and, as soon as all the representatives have voted, should report the result to the Secretary to Government in the Legislative Department. If all the votes have not been received within two months from the date on which the request for a recommendation reached the Commissioner, the state of the poll on the date in which that period may expire should still be reported.

(v.) The appended form of voting paper is recommended for adoption. It is framed on the assumption that each representative will have one vote only. His Excellency the Governor in Council, having had under consideration the question whether any form of cumulative voting is desirable, is of opinion that the system of voting had better be as simple as possible to begin with, and that it should be left to experience to determine whether any more complex methods are needed.

6. All communications forwarded through the post, to or from the Commissioner, the Presidents, and the representatives, in pursuance of the procedure above indicated, should be registered.

7. In the case of the Sardárs of the Deccan, his Excellency the Governor in Council believes that the Agent will have no difficulty in arranging for the assembling in Darbár of the Sardárs entitled to vote. The names of candidates for the Council, duly proposed and seconded by Sardárs entitled to vote, should be communicated to the Agent on or before a date fixed by him, and a selection can then be made by the Sardárs assembled in Darbár.

8. In the case of the Zamindárs and Jágirdárs in Sind, it will be best to leave it to the Commissioner in Sind to make such arrangements as he may find to be most practicable and convenient.

APPENDIX to GOVERNMENT RESOLUTION No. 50, dated 30 March 1893.

Voting paper No. , issued on [*date*] to [*name*] , a representative appointed by the $\frac{\text{Municipality}}{\text{District Local Board}}$ of [*name*] , for the purpose of recommending a person for nomination by the Governor of Bombay as an additional Member of his Excellency's Council for the purpose of making laws and regulations only in pursuance of the regulations framed

by the Government of India under the Indian Councils Act, 1892; to be filled up and returned so as to reach the Commissioner, $\frac{\text{N. D.}}{\text{S. D.}}$, on or before.

(*a*).—Space for Vote.	(*b*).—List of Candidates from among whom selection is to be made.			
	1. No.	2. Name, Residence, and Station.	3. By whom proposed and seconded.	4. $\frac{\text{Municipality}}{\text{District Local Board}}$ to which Proposer and Seconder belong.

Signature of representative.

Date of signature.

Instructions for filling-in.

The blanks in the heading and in columns 1, 2, 3, and 4 under column (*b*) are to be filled up by the Commissioner before issue.

One vote only may be given.

The number and name of the candidate it is desired to recommend should be written legibly by the representative in the space provided in column (*a*) for the purpose, opposite his number and name in list (*b*).

This voting paper, after being filled in as directed, must be signed and dated by the representative to whom it is issued, with his own hand, enclosed in a sealed envelope, endorsed outside by the representative, also in his own handwriting if possible, and returned through the President of the $\frac{\text{Municipality}}{\text{District Local Board}}$ of which he is a representative to the Commissioner, $\frac{\text{N. D.}}{\text{S. D.}}$, so as to reach that officer by the date named in the last line of the heading at latest. If the representative is unable to write, his signature should be attested by the President of the body by which he has been appointed.

COUNCIL OF THE LIEUTENANT GOVERNOR OF BENGAL.

PROCLAMATION, PUBLIC.—Calcutta, 16 March 1893.

No. 354.

Whereas, by Proclamation issued on the 17th January 1862 under the provisions of the Act 24 & 25 Vict. c. 67 (the Indian Councils Act, 1861), the Governor General of India in Council extended the provisions of the said Act to the Bengal Division of the Presidency of Fort William in Bengal, and further directed, in conformity with the provisions of the said Act, that the number of Councillors whom the Lieutenant Governor of the said Division of Fort William might nominate for his assistance in making laws and regulations should be 12;

And whereas, by Section 1, Sub-section (2), of the Act 55 & 56 Vict. c. 14 (the Indian Councils Act, 1892), it was provided that it should be lawful for the Governor General in Council by Proclamation from time to time to increase the number of Councillors whom the said Lieutenant Governor may nominate for his assistance in making laws and regulations, provided that not more than 20 should be so nominated;

It is hereby declared by the said Governor General in Council that from and after the date of this Proclamation the number of Councillors whom the said Lieutenant Governor may nominate for the said purpose shall be 20.

NOTIFICATION, PUBLIC.—17 March 1893.

No. 359.

The following regulations, which have been made by the Governor General in Council under the provisions of Section 1, Sub-section (4), of the Indian Councils Act, 1892, as to the conditions under which nominations of Councillors shall be made by the Lieutenant Governor of the Bengal Division of the Presidency of Fort William for his assistance in making laws and regulations, have received the approval of the Secretary of State for India in Council, and are now published for general information.

REGULATIONS under Section 1 (4) of the Indian Councils Act, 1892, for Bengal.

I. The Lieutenant Governor of Bengal has been authorised by the Proclamation of the Governor General in Council in the Home Department, No. 354, dated 16th March 1893, to nominate 20 Councillors for his assistance in making laws and regulations. Of these 20 Councillors, not more than 10 shall be officials.

II. The nominations to seven seats shall be made by the Lieutenant Governor on the recommendation of the following bodies and associations respectively, namely :—

A. The Corporation of Calcutta;

B. Such municipal corporations or group or groups of municipal corporations, other than the Corporation of Calcutta, as the Lieutenant Governor may from time to time prescribe by notification in the "Calcutta Gazette;"

C. Such district boards or group or groups of district boards as the Lieutenant Governor may from time to time prescribe as aforesaid;

D. Such association or associations of merchants, manufacturers, or tradesmen as the Lieutenant Governor may from time to time prescribe as aforesaid;

E. The Senate of the University of Calcutta.

Provided that the bodies described above under A., B., C., D., and E., respectively, shall each (except as hereinafter provided in Rule VII.) have at least one Councillor nominated upon its recommendation, and A., D., and E. not more than one each.

III. The Lieutenant Governor may, at his discretion, nominate persons to such of the remaining seats as shall not be filled by officials in such manner as shall in his opinion secure a fair representation of the different classes of the community; provided that one seat shall ordinarily be held by a representative of the great landowners of the province.

IV. When a vacancy occurs and is to be filled under Rule II. of these regulations, the Lieutenant Governor shall cause the proper body or group of bodies or association or associations to be requested to recommend a person for nomination by the Lieutenant Governor.

 V. The

V. The recommendation shall be made :—

(*a*) In the case of a municipal corporation or of a district board, or of the Senate of the University, by a majority of votes of the corporation, board, or Senate respectively ;

(*b*) In the case of associations not established by law, in the manner laid down in their rules or articles of association for carrying resolutions or recording decisions upon questions of business brought before the association ;

(*c*) In the case of a group of municipal corporations, district boards, or associations, by the majority of votes of representatives to be appointed, according to such scale as the Lieutenant Governor may from time to time prescribe, by the corporations, boards, or associations.

VI. It shall be a condition in the case of any person to be recommended by a municipal corporation or group of municipal corporations that he shall be a person ordinarily resident within the municipality or the district in which it is situated, or in some one of the municipalities constituting the group or of the districts in which they are situated. A similar condition shall also apply to persons to be recommended by district boards.

VII. If within two months after receiving the request of the Lieutenant Governor as provided by Rule IV. the body or association or group of bodies or associations fails to make a recommendation, the Lieutenant Governor may nominate at his discretion a person belonging to the class which the body or association or group is deemed to represent.

VIII. If the Lieutenant Governor shall decline to nominate any person who has been, under these regulations, recommended for nomination, a fresh request shall be issued as provided in Rule IV., and the procedure laid down in Rules V. and VII. shall apply.

IX. (*a*) As soon as conveniently may be after these regulations come into force, seven of the seats held by non-official persons shall be filled up by recommendation under Rule II.

(*b*) If there shall not be the full number of seven vacancies available at once for this purpose, the Lieutenant Governor shall determine at his discretion, subject always to the proviso in Rule II., which of the bodies or groups mentioned in that rule shall be requested to recommend the persons to fill up such vacancies as may then be available ; and so, whenever and as often as any further vacancies among non-official Councillors become available, until the full number of seven has been completed.

NOTIFICATION.—25 March 1893.

Under Rule II. (B.) of the regulations which have been framed by the Governor General in Council, with the sanction of the Secretary of State, under Section I. (4) of the Indian Councils Act, 1892, for Bengal, the Lieutenant Governor is pleased to prescribe that a recommendation for a nomination to one seat in the Council of the Lieutenant Governor for making laws and regulations shall be made to the Lieutenant Governor by the following group of municipal corporations :—

Presidency Division.

Name of District.	Name of Municipality.
24-Parganas	Cossipore-Chitpur. Maniktala. Baranagar. South Suburban. Rajpur. Joynagar. South Dum-Dum. South Barrackpore. North Barrackpore. Barasat. Naihati. Basirhat.
Nadia	Krishnagar. Santipur. Ranaghat. Kushtia.
Jessore	Jessore.
Khulna	Khulna.
Murshidabad	Berhampore. Lalbagh. Jangipur. Kandi.

NOTIFICATION—25 March 1893.

Under Rule II. (B.) of the regulations which have been passed by the Governor General in Council, with the sanction of the Secretary of State, under Section I. (4) of the Indian Councils Act, 1892, for Bengal, the Lieutenant Governor is pleased to prescribe that a recommendation for a nomination to one seat in the Council of the Lieutenant Governor for making laws and regulations shall be made to the Lieutenant Governor by the following group of municipal corporations :—

Rajshahi Division.

Name of District.	Name of Municipality.
Darjeeling	Darjeeling. Kurseong.
Rajshahi	Rampur Boalia. Nator.
Dinajpur	Dinajpur.
Pabna	Pabna. Sirajganj.
Bogra	Bogra.
Rangpur	Rangpur.
Julpaiguri	Jalpaiguri.

NOTIFICATION.—25 March 1893.

Under Rule II. (B.) of the regulations which have been passed by the Governor General in Council, with the sanction of the Secretary of State, under

Section I. (4) of the Indian Councils Act, 1892, for Bengal, the Lieutenant Governor is pleased to prescribe that a recommendation for a nomination to one seat in the Council of the Lieutenant Governor for making laws and regulations shall be made to the Lieutenant Governor by the following group of district boards :—

Chittagong Division.

Tippera.	Noakhali.	Chittagong.

NOTIFICATION.—25 March 1893.

Under Rule II. (B.) of the regulations which have been passed by the Governor General in Council, with the sanction of the Secretary of State, under Section I. (4) of the Indian Councils Act, 1892, for Bengal, the Lieutenant Governor is pleased to prescribe that a recommendation for a nomination to one seat in the Council of the Lieutenant Governor for making laws and regulations shall be made to the Lieutenant Governor by the following group of district boards :—

Patna Division.

Patna.	Darbhanga.	Muzaffarpur.
Gaya.	Champaran.	Saran.
Shahabad.		

RESOLUTION of the Government of Bengal, No. 1553 J., dated Calcutta, 25 March 1893.

Under Rule II. of the regulations which have been framed by the Governor General in Council, with the sanction of the Secretary of State, under Section I. (4) of the Indian Councils Act, 1892, for Bengal, it has been laid down that the nomination to seven seats in the Council of the Lieutenant Governor for making laws and regulations shall be made by the Lieutenant Governor on the recommendation of the following bodies and associations respectively, viz. :—

A. The Corporation of Calcutta ;

B. Such municipal corporations or group or groups of municipal corporations, other than the Corporation of Calcutta, as the Lieutenant Governor may from time to time prescribe by notification in the "Calcutta Gazette ;"

C. Such district boards or group or groups of district boards as the Lieutenant Governor may from time to time prescribe as aforesaid ;

D. Such association or associations of merchants, manufacturers, or tradesmen as the Lieutenant Governor may from time to time prescribe as aforesaid ;

E. The Senate of the University of Calcutta.

Provided that the bodies described above under A., B., C., D., and E., respectively, shall each (except as hereinafter provided in Rule VII.) have at least one Councillor nominated upon its recommendation, and A., D., and E. not more than one each.

With reference to the above proviso, it has been decided that district municipalities and district boards shall each be ordinarily represented by two members.

2. Under Rule V. (*c*) of the same regulations it has been laid down that the recommendation of a person for nomination by the Lieutenant Governor shall be

be made "in the case of a group of municipal corporations, district boards, of associations by the majority of votes of representatives to be appointed according to such scale as the Lieutenant Governor may from time to time prescribe by the corporations, boards, or associations."

3. The Corporation of Calcutta, and the Senate of the University of Calcutta, will now be asked by a separate communication to recommend a person for nomination by the Lieutenant Governor. The votes of the commissioners of the Corporation of Calcutta will be given at a meeting of the commissioners. Those of the fellows of the Senate will be given by voting papers to be delivered personally to the registrar, or forwarded by post under certain conditions. The Bengal Chamber of Commerce are already represented on the Council by the vice-president of their body, the Honourable Mr. Playfair, and no steps can be taken under Clause D. of the Rule II. above quoted until he resigns his appointment, or the term of his office expires.

4. The following observations exclusively refer to the arrangements which will now be made regarding the nomination to the four seats which will be made by the Lieutenant Governor on the recommendation of district boards and of mufassal municipalities.

5. The Lieutenant Governor has decided that both district boards and municipalities shall be grouped together separately division by division, and that the district boards and municipalities within each divisional area shall take it in turns to exercise the privilege which is now bestowed on them of recommending a person for nomination to the Council. It is proposed that this privilege should be exercised by the groups of municipalities and district boards in each division according to rotation. The following is a sketch of the form which the rotation may probably assume; but the Lieutenant Governor cannot bind himself or his successor as to the exact order in which the privilege will in future be exercised :—

Date of Election.	Municipalities.	District Boards.
1893	Presidency Division	Patna Division.
	Rajshahi Division	Chittagong Division.
1895	Burdwan Division	Dacca Division.
	Orissa Division Chota Nagpur Division	Bhagalpur Division.
1897	Patna Division	Presidency Division.
	Chittagong Division	Rajshahi Division.
1899	Dacca Division	Burdwan Division.
	Bhagalpur Division	Orissa Division.
1901	Presidency Division	Patna Division.
	Rajshahi Division	Chittagong Division.
	and so on.	

The necessary notification will now be published in the "Calcutta Gazette," specifying the groups of district boards and municipalities in the divisions from which a recommendation will be made to the Lieutenant Governor for the nomination to four seats in Council in 1893.

6. The Lieutenant Governor is pleased to prescribe the following procedure under which each district board and municipality concerned shall, for the purpose of making its recommendation, proceed to elect from amongst its own members an electoral representative, who shall be entrusted with full powers to vote for a member to represent the group in Council.

7. In respect of municipal corporations, it has been determined that only those municipalities which enjoy a clear income from municipal resources proper of ₹5,000 and over shall exercise the right of electing an electoral representative.

The voting power of each of these representatives will be calculated by the income of the municipalities according to the following scale :—

	Votes.
Municipalities with an income of R5,000 and less than R10,000 will be entitled to - - - - -	1
Municipalities with an income of R10,000 and less than R20,000 to - - - - - - - - -	2
Municipalities with an income of R20,000 and less than R50,000 to - - - - - - - - -	3
Municipalities with an income of R50,000 and less than R1,00,000 to - - - - - - - -	4
Municipalities with an income of R1,00,000 and less than R1,50,000 to - - - - - - -	5
Municipalities with an income of R1,50,000 and less than R2,00,000 to - - - - - - -	6
Municipalities with an income of R2,00,000 and less than R2,50,000 to - - - - - - -	7
Municipalities with an income of R2,50,000 and over to	8

Each municipality will elect one electoral representative only, and this representative shall be entitled to exercise all the votes of the municipality which he represents.

8. All districts are considered by the Government to be of approximately equal importance, and each district board will appoint one representative having one vote.

9. According to the scales above laid down, the following municipal corporations and district boards will now proceed to elect their electoral representatives as follows :—

Municipalities in the Presidency Division.

District.	Name of Municipality.	Ordinary Municipal Income.*	Number of Votes to be exercised by each Representative.
		₹	
24-Parganas - -	Cossipore-Chitpur - -	1,16,260	5
	Maniktola - - - -	41,753	3
	Baranagar - - - -	39,040	3
	South Suburbs - -	47,650	3
	Rajpur - - - -	6,908	1
	Joynagar - - - -	5,033	1
	South Dum-Dum - - -	7,728	1
	South Barrackpore - -	11,809	2
	North Barrackpore - -	11,260	2
	Barasat - - - -	8,065	1
	Naihati - - - -	15,664	2
	Basirhat - - - -	6,285	1
Nadia - - -	Krishnagar - - - -	24,699	3
	Santipur - - - -	25,594	3
	Ranaghat - - - -	5,583	1
	Kushtia - - - -	6,341	1
Jessore - - -	Jessore - - - -	14,405	2
Khulna - - -	Khulna - - - -	10,976	2
Murshidabad - -	Berhampore - - - -	36,338	3
	Lalbagh - - - -	24,320	3
	Jangipur - - - -	7,355	1
	Kandi - - - - -	5,777	1
	22		45

* The ordinary Municipal Income is found from Statement II. attached to the Resolution on the working of Municipalities in 1891-92, by deducting from head column 11 the figures shown in head columns 8, 9, and 10, *i e.*, the Special Grants, Miscellaneous, and Debt heads.

Municipalities in the Rajshahi Division.

District.	Name of Municipality.	Ordinary Municipal Income.*	Number of Votes to be exercised by each Representative.
		₹	
Darjeeling - -	Darjeeling - - - -	94,949	4
	Kurseong - - - -	8,105	1
Rajshahi - -	Rampur Boalia - - -	19,014	2
	Nator - - - -	10,909	2
Dinajpur - - -	Dinajpur - - - -	22,434	3
Pabna - - -	Pabna - - - - -	15,252	2
	Sirajganj - - - -	15,627	2
Bogra - - -	Bogra - - - - -	13,026	2
Rangpur - - -	Rangpur - - - -	22,770	3
Jalpaiguri- - -	Jalpaiguri - - - -	12,318	2
	10		23

District Boards in the Patna Division.	District Boards in the Chittagong Division.
Patna.	Tippera.
Gaya.	Noakhali.
Shahabad.	Chittagong.
Darbhanga.	
Champaran.	
Muzaffarpur.	
Saran.	

10. Under Rule IV. of the Regulations quoted, the Lieutenant Governor now desires that intimation may be at once communicated by the Commissioners of the divisions concerned to the chairmen of all the municipalities and district boards enumerated in the above lists, requesting them to arrange without delay for the convention of a special meeting of each district board and municipality concerned at which one of their members may be elected to represent them for the purpose of recommending the nomination of a member in the Lieutenant Governor's Council. The name of the electoral representative elected in each must be reported at once by the chairman of the local body concerned for the information of the Commissioner of the division.

11. The period of two months which is contemplated under Rule VII. of the Regulations as the period within which a recommendation shall be made to the Lieutenant Governor is hereby declared to run from the date on which the Commissioner of the division issues his invitation to the chairman of any municipality or district board within the group concerned to elect one of their members to represent them for the purpose of recommending the nomination of a member in the Lieutenant Governor's Council.

12. As soon as the electoral representatives are elected by the local bodies concerned, they will be called upon by the Commissioner of the division to meet together on an early and convenient date with special reference to the limit of time imposed under Rule VII. of the regulations, and at such convenient place as he may specify, for the purpose of electing by a majority of votes a person whom they will recommend to the Lieutenant Governor to be nominated as a member of the Council. The names of all candidates put forward at such meeting shall be duly proposed by one of the electoral representatives present. The election shall be by ballot, and the person elected must obtain a majority of the votes of the representatives present. If on occasion of the first ballot an absolute majority

* The ordinary Municipal Income is found from Statement II. attached to the Resolution on the working of Municipalities in 1891-92, by deducting from head column 11 the figures shown in head columns 8, 9, and 10, *i.e.*, the Special Grants, Miscellaneous, and Debt heads.

majority is not obtained, the candidate who obtains the least number of votes shall be withdrawn from the election, and another ballot shall then be held for the remaining candidates, and so on until an absolute majority is obtained.

The electoral representatives present at this meeting shall elect among themselves a chairman, who shall preside and be responsible for the fair and proper exercise of the ballot vote.

As soon as the election is made, the chairman of the meeting shall without delay report to the Commissioner of the Division the name of the person so elected with the number of votes obtained, and any other information which it may appear desirable to communicate, and on behalf of the meeting shall recommend to the Lieutenant Governor to nominate for council the person so elected. The Commissioner shall submit the report from the chairman of the meeting, with any observations he may wish to add, to the Chief Secretary to Government, by whom the recommendations will be submitted to the Lieutenant Governor.

13. Attention is drawn to the following Rule VI. of the Regulations which have been framed by the Governor General in Council and Secretary of State :—

> VI. It shall be a condition in the case of any person to be recommended by a municipal corporation or group of municipal corporations that he shall be a person ordinarily resident within the municipality or the district in which it is situated, or in some one of the municipalities constituting the group, or of the districts in which they are situated. A similar condition shall also apply to persons to be recommended by district boards.

Under this rule it is not necessary that persons recommended shall be members of any municipality or district board concerned, but they must be ordinarily resident within the division from which the recommendation is made. Subject to this condition, the rules declare no limit of qualification, and it is left to the electoral representatives to recommend a person under Rule V. (*c*) according to the majority of their votes.

14. The Lieutenant Governor is anxious to ensure the success of the operation of the new rules, and with this object has been careful to provide that all the subsidiary arrangements now sanctioned shall, as far as possible, be given effect to by the local bodies concerned with the minimum of official interference. He is confident, however, that district magistrates will afford any assistance that may be required and do their utmost to facilitate the smooth working of the elections. The experiment now being tried is one of considerable importance, and the arrangements made are necessarily of an experimental character, and will be reconsidered if experience shows that they require modification.

Ordered that a copy of this Resolution be furnished to all Commissioners for information and guidance, and for communication to all the district boards and municipalities in their divisions.

Ordered also that a copy be published in the " Calcutta Gazette."

Ordered also that a copy be submitted with a covering letter to the Government of India for information.

COUNCIL OF THE LIEUTENANT GOVERNOR OF THE NORTH-WEST PROVINCES AND OUDH.

Regulations under Section 1 (4) of the Indian Councils Act, 1892, for the North-Western Provinces and Oudh.

I. The Lieutenant Governor of the North-Western Provinces and Oudh has been authorised by the proclamation of the Governor General in Council in the Home Department, No. 355, dated 16 March 1893, to nominate 15 councillors for his assistance in making laws and regulations. Of these 15 councillors not more than seven shall be officials.

II. The

II. The nominations to six seats shall be made by the Lieutenant Governor on the recommendation of the following bodies and associations respectively, namely :—

A. Such municipal boards or committees or group or groups of municipal boards or committees as the Lieutenant Governor may from time to time prescribe by notification in the Government Gazette for the North-Western Provinces and Oudh ;

B. Such district boards, or group or groups of district boards, or association or associations of landholders (whether landlords or tenants) as the Lieutenant Governor may from time to time prescribe as aforesaid ;

C. Such association or associations of merchants, manufacturers or tradesmen as the Lieutenant Governor may from time to time prescribe as aforesaid ;

D. The Senate of the University of Allahabad ;

Provided that the bodies described above under A, B, C, and D, respectively, shall each (except as hereinafter provided in Rule VII.) have at least one councillor nominated upon its recommendation, and C and D not more than one each.

III. The Lieutenant Governor may at his discretion nominate persons to such of the remaining seats as shall not be filled by officials in such manner as shall in his opinion secure a fair representation of the different classes of the community.

IV. When a vacancy occurs and is to be filled under Rule II. of these Regulations the Lieutenant Governor shall cause the proper body or group of bodies or association or associations to be requested to recommend a person for nomination by the Lieutenant Governor.

V. The recommendation shall be made—

(*a*) In the case of a municipal board or committee or of a district board, or of the senate of the university, by a majority of votes of the board, committee, or senate respectively ;

(*b*) In the case of associations not established by law, in the manner laid down in their rules or articles of association for carrying resolutions or recording decisions upon questions of business brought before the association ;

(*c*) In the case of a group of municipal boards or committees, district boards, or associations, by the majority of votes of representatives to be appointed, according to such scale as the Lieutenant Governor may from time to time prescribe, by the boards, committees, or associations.

VI. It shall be a condition in the case of any person to be recommended by a municipal board or committee or group of municipal boards or committees that he shall be a person ordinarily resident within the municipality or the district in which it is situated, or in some one of the municipalities constituting the group or of the districts in which they are situated. A similar condition shall also apply to persons to be recommended by district boards.

VII. If within two months after receiving the request of the Lieutenant Governor as provided by Rule IV. the body or association or group of bodies or associations fails to make a recommendation, the Lieutenant Governor may nominate at his discretion a person belonging to the class which the body or association or group is deemed to represent.

VIII. If the Lieutenant Governor shall decline to nominate any person who has been under these regulations recommended for nomination, a fresh request shall be issued as provided in Rule IV., and the procedure laid down in Rules V. and VII. shall apply.

IX. (*a*) As soon as conveniently may be after these regulations come into force six of the seats held by non-official persons shall be filled up by recommendation under Rule II.

(*b*) If there shall not be the full number of six vacancies available at once for this purpose, the Lieutenant Governor shall determine at his discretion, subject

always to the proviso in Rule II., which of the bodies or groups mentioned in that rule shall be requested to recommend the persons to fill up such vacancies as may then be available; and so whenever and as often as any further vacancies among non-official councillors become available until the full number of six has been completed.

GENERAL DEPARTMENT, MISCELLANEOUS.—30 March 1893.

747—No. 111-807A-11.

Under Regulation II. (a) of the regulations under Section 1 (4) of the Indian Councils Act, 1892, for the North-Western Provinces and Oudh, the Lieutenant Governor is pleased to prescribe the following groups of municipal boards for the purpose of recommending to him two persons for nomination as councillors for his assistance in making laws and regulations at the present time:—

FIRST GROUP.	SECOND GROUP.
Lucknow.	Benares.
Agra.	Allahabad.
Bareilly.	Cawnpore.
Meerut.	Gorakhpur.
Fyzabad.	Muttra.

2. Under Regulation V. (c) of the above Regulations the Lieutenant Governor is pleased to prescribe that each of the aforesaid municipal boards shall, upon receiving a request under Regulation IV., appoint a representative. The representatives of the first group shall meet at Lucknow, and those of the second group at Allahabad; and shall, on behalf of their respective groups, recommend one person to the Lieutenant Governor by a majority of their votes. Such person, in accordance with Regulation VI., shall be ordinarily resident in some one of the municipalities constituting the group.

753— No. 111, 807A-13.

Under Regulation II. (b) of the regulations under Section 1 (4) of the Indian Councils Act, 1892, for the North-Western Provinces and Oudh, the Lieutenant Governor is pleased to constitute the undermentioned district boards as two groups for the purpose of recommending to him two persons for nomination as councillors for his assistance in making laws and regulations at the present time:—

FIRST GROUP.	SECOND GROUP.
Dehra.	Cawnpore.
Saharanpur.	Fatehpur.
Muzaffarnagar.	Banda.
Meerut.	Hamirpur.
Bulandshahr.	Allahabad.
Aligarh.	Jhansi.
Muttra.	Jalaun.
Agra.	Benares.
Farukhabad.	Marzapur.
Mainpuri.	Jaunpur.
Etawah.	Gahazipur.
Etah.	Ballia.
Bareilly.	Gorakhpur.
Bijnor.	Basti.
Budaun.	Azamgarh.
Moradabad.	Fyzabad.
Shahjahanpur.	Gonda.
Pilibhit.	Bahraich.
Lucknow.	Sultanpur.
Unao.	Partabgarh.
Rae Bareli.	Bara Banki.
Sitapur.	
Hardoi.	
Kheri.	

2. Under

2. Under Regulation V. (c) of the above regulations the Lieutenant Governor is pleased to prescribe that each of the aforesaid district boards shall, upon receiving a request under Regulation IV., appoint one representative. The representatives of the district boards in the first group shall meet at Lucknow; those of the district boards in the second group shall meet at Allahabad. The representatives shall, on behalf of their respective groups, recommend a person to the Lieutenant Governor by a majority of their votes. Such person, in accordance with Regulation VI., shall be ordinarily resident in some one of the districts constituting the group.

EAST INDIA (LEGISLATIVE COUNCILS).

RETURN showing the composition of the several Legislative Councils in India, and Extracts or Copies of Papers showing the Regulations made under Section 1, Sub-section (4) of the Indian Councils Act, 1892, and the methods by which these Regulations have been carried into effect in the several Provinces having Legislative Councils.

(Mr. Caine.)

Ordered, by The House of Commons, *to be Printed,*
26 *April* 1894.

[*Price* 3*d.*]

86. *Under* 3 *oz.*

EAST INDIA (MILITARY EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons, dated 7 June 1894;—*for*,

"RETURN showing the MILITARY EXPENDITURE of the GOVERNMENT OF INDIA in *India* and *England*, for each Year from 1875 to 1892–3."

India Office,
8 June 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Sir Donald Macfarlane.*)

Ordered, by The House of Commons, *to be Printed*,
14 *June* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

MEMORANDUM of PRINCIPAL CAUSES of INCREASED EXPENDITURE in 1892–93, as compared with 1875–76.

The increase from 1875–76 to 1892–93 is Rx. 7,717,214, of which the following is an explanation:—

		Rx.	Rx.
1. Increase of troops:			
British	10,753 × Rs. 891* =	958,092	
Native	19,220 × Rs. 343 =	659,246	
			1,617,338
2. Loss by exchange on pay of British soldiers, and on sterling expenditure			3,139,787
3. Increase in home pensions, mainly due to the growth of the colonels' allowances, derived from a much larger number of officers than that now existing. The ordinary pensions have also been increased			929,822
4. Native Army reserves			42,740
5. Increased pay of native cavalry			86,850
6. Extra expenses in Upper Burma			502,500
7. Minor field operations			254,657
8. Pensions to natives, due partly to various reorganisations, and partly to wars			206,571
9. War Office arrears included in 1892–93			212,458
10. Deferred pay			208,000
TOTAL			7,200,723

This leaves a balance of Rx. 516,491 to be accounted for. There are many items which go to make up this increase, of which the following are the chief:—

11. Accelerated rates of promotion for Medical and Staff Corps officers.

12. Increased pay to British warrant and non-commissioned officers and men, and the establishment of paid lance ranks.

13. Increase of the volunteer forces and of their allowances.

14. Creation of the Indian nursing service.

15. Various concessions to the native troops, as kit money, &c.

16. Higher prices for Australian horses owing to fall in exchange.

17. More expensive ordnance, rifles, and ammunition, and a larger allowance of the latter for musketry practice.

18. Increased pay of Roman Catholic priests.

19. Rise in prices, adding to the cost of feeding men and horses, and to the charges for compensation for dearness of food and forage.

On the other hand, there have been many reductions of various kinds during the years under review, which cannot be explained in the compass of this memorandum; they are fully detailed in various reviews of military expenditure from 1873 to 1893.

* This is the average annual cost of a British and Native soldier respectively, exclusive of deferred pay and pension.

STATEMENT showing the MILITARY EXPENDITURE

ARMY EXPENDITURE.	1875–76.	1876–77.	1877–78.	1878–79.	1879–80.	1880–81.	1881–82.
IN INDIA:							
EFFECTIVE:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Army and Garrison Staff	504,802	511,839	508,600	497,512	497,652	489,588	500,556
Administrative Staff	185,210	181,934	187,917	184,115	180,989	185,090	191,785
Regimental Pay, Allowances, and Charges	6,500,021	6,470,646	6,609,205	6,544,541	6,653,159	6,569,026	6,470,141
Commissariat Establishments, Supplies, and Services	1,941,058	1,986,755	2,274,020	2,363,148	2,689,711	2,677,520	3,178,836
Remount and Veterinary Establishments, Supplies, and Services.	161,981	169,253	173,612	180,261	157,180	122,302	132,920
Clothing Establishments, Supplies, and Services	114,784	87,140	107,694	84,540	111,827	104,827	107,280
Barrack Establishments, Supplies, and Services	216,585	215,801	239,585	210,714	203,646	204,210	202,266
Administration of Martial Law	31,975	32,254	32,230	31,792	31,806	33,096	33,346
Medical Establishments, Supplies, and Services	406,475	399,973	433,593	457,145	431,055	420,315	389,104
Ordnance Establishments, Stores, and Camp Equipage	570,558	519,230	529,153	646,268	555,878	578,558	576,936
Ecclesiastical	22,263	27,544	30,802	30,031	28,537	28,554	29,608
Education	43,557	42,647	42,656	43,107	43,325	43,667	42,749
Sea Transport Charges	67,740	69,178	45,629	50,314	97,318	91,362	125,872
Miscellaneous Services	279,859	469,790	475,151	469,354	375,616	356,607	424,094
Mobilization	—	—	—	—	—	—	—
Volunteer Corps	14,650	20,102	21,136	26,644	33,767	40,404	46,013
Military Operations in Afghanistan	—	—	—	600,270	4,642,143	11,297,926	1,631,924
Military Operations in Egypt	—	—	—	—	—	—	—
Unadjusted Expenditure	—	—	—	—	—	—33,811	33,811
TOTAL EFFECTIVE SERVICES	11,061,518	11,204,086	11,710,983	12,419,756	16,733,609	23,209,241	14,117,241
Exceptional Payments included in the above.							
Military Operations in Afghanistan	—	—	—	600,270	4,642,143	11,297,926	1,631,924
Military Operations in Egypt	—	—	—	—	—	—	—
Annexation and Settlement of Upper Burma	—	—	—	—	—	—	—
Smaller Expeditions and Field Operations :—							
Quetta	—	—	—	—	—	—	—
Hazara	—	—	—	—	—	—	—
Lushai, Chin Lushai, and Chin Hills	—	—	—	—	—	—	—
Sikkim	—	—	—	—	—	—	—
Manipur	—	—	—	—	—	—	—
Miranzai	—	—	—	—	—	—	—
Minor Operations	2,643	—	—	—	—	—	—
Mobilization	—	—	—	—	—	—	—
Camps of Exercise	—	—	—	—	—	—	—
TOTAL	2,643	—	—	600,270	4,642,143	11,297,926	1,631,924
NON-EFFECTIVE:							
Rewards for Military Services	10,118	10,212	13,830	11,342	8,705	7,811	7,601
Military Pensions to Europeans, including capitalised value of Colonels' Allowances and of certain Pensions.	99,362	74,314	68,082	62,829	70,281	78,004	84,879
Military Pensions to Natives	512,621	516,141	522,106	571,043	563,632	566,956	585,791
Widows' Pensions and Compassionate Allowances	18,154	18,185	18,522	18,949	18,577	19,159	21,718
Departmental Pensions	23,491	24,253	24,988	25,634	29,134	30,223	33,427
TOTAL NON-EFFECTIVE SERVICES	663,746	643,105	647,528	689,797	690,329	702,153	733,416
TOTAL EXPENDITURE IN INDIA	11,725,264	11,847,191	12,358,511	13,109,553	17,423,938	23,911,394	14,850,657

of the GOVERNMENT OF INDIA, from 1875–76 to 1892–93.

1882–83.	1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
485,643	517,394	485,144	481,330	503,857	514,181	488,052	481,345	484,656	498,098	504,234
190,311	185,012	185,889	183,699	188,356	191,040	193,061	193,859	192,102	191,944	191,966
6,112,781	6,141,371	6,170,398	6,477,200	6,869,680	7,184,223	7,227,697	7,227,390	7 212,677	7,081,464	7,327,119
2,399,844	2,221,813	2,202,383	2,180,566	3,630,523	3,847,008	3,289,674	3,109,662	3,068,452	3,681,012	3,664,059
92,390	128,793	158,789	228,140	248,557	233,531	224,074	252,800	213,520	295,750	276,402
117,940	123,151	139,253	93,973	143,018	179,804	196,840	193,645	235,470	247,132	249,703
182,101	185,007	190,080	194,533	237,951	231,507	226,173	214,949	229,740	240,066	241,557
29,733	28,333	28,370	28,084	27,543	28,405	41,037	38,906	37,850	38,047	40,147
546,843	564,857	550,228	563,095	624,008	639,387	612,218	618,265	627,666	682,796	678,800
610,334	519,814	496,585	582,730	450,067	493,056	576,465	631,667	715,984	724,316	790,195
29,710	28,213	28,247	28,122	28,775	30,795	29,247	30,645	27,427	28,312	28,131
41,112	40,922	40,859	38,952	36,163	37,297	44,085	43,385	44,510	44,203	47,086
73,786	51,774	56,053	46,305	63,673	58,126	67,097	54,751	64,451	66,310	60,334
471,371	286,315	401,439	3,202,919	620,706	468,519	553,984	603,647	525,334	896,386	421,575
—	—	—	—	—	—	—	209,745	—	—	—
52,456	60,011	68,115	84,642	98,320	107,297	115,143	131,178	135,455	145,594	160,635
17,869	—	—	—	—	—	—	—	—	—	—
1,176,142	47,874	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	48,025	974	21,669	*—61,143*	*—24,014*
12,630,366	11,130,154	11,201,832	14,414,290	13,771,197	14,243,976	13,932,872	14,037,013	13,836,963	14,800,287	14,657,935
17,869	—	—	—	—	—	—	—	—	—	—
1,176,142	47,874	—	—	—	—	—	—	—	—	—
—	—	—	631,000	1,517,800	1,475,300	631,600	435,800	350,300	529,200	502,500
—	—	162,700	2,185,371	—	—	—	—	—	—	—
—	—	—	—	—	—	121,237	3,934	52,521	132,240	1,100
—	—	—	—	—	—	49,131	350,689	265,394	96,160	78,400
—	—	—	—	—	15,541	204,010	66,365	—	—	—
—	—	—	—	—	—	—	—	449	315,358	7,600
—	—	—	—	—	—	—	—	32,917	161,719	1,900
—	—	56,219	4,753	—	—	—	—	48,279	46,359	168,300
—	—	—	—	—	—	—	209,745	—	196,200	—
—	—	2,618	110,179	—	2,778	5,738	5,999	7,856	11,059	—
1,194,011	47,874	161,537	2,931,303	1,517,800	1,493,619	1,011,716	1,072,532	757,716	1,488,295	759,800
8,571	8,689	7,771	7,374	6,774	7,915	8,181	8,481	15,239	13,679	15,389
94,780	105,322	84,306	102,295	112,481	126,636	110,242	147,912	140,630	113,667	111,468
643,762	647,025	664,380	655,069	654,549	648,831	673,782	667,850	721,037	722,420	719,192
19,945	20,308	20,397	20,493	21,349	23,061	23,146	25,595	26,948	30,751	25,164
35,807	40,668	44,943	47,567	54,166	54,489	55 368	57,244	58,311	60,258	59,943
802,865	822,012	821,797	832,798	849,319	860,932	879,719	907,082	962,165	940,775	931,156
13,433,231	11,952,166	12,023,629	15,247,088	14,620,516	15,104,908	14,812,591	14,944,095	14,799,128	15,741,062	15,589,091

STATEMENT showing the Military Expenditure.

ARMY EXPENDITURE.	1875–76.	1876–77.	1877–78.	1878–79.	1879–80.	1880–81.	1881–82.
IN ENGLAND:							
EFFECTIVE:	£.	£.	£.	£.	£.	£.	£.
Payments to Imperial Government in respect of British Forces in India.	320,000	400,000	500,000	560,000	614,167	606,409	(a) 504,900
Pay of Regiments proceeding to and from India	18,237	21,818	18,621	25,450	13,523	25,674	7,955
Furlough Allowances	317,919	338,433	325,442	311,802	278,471	303,669	318,134
Indian Troop Service and Passage	352,020	339,191	261,410	347,383	374,115	352,618	343,527
Military Operations in Afghanistan (c)	—	—	—	76,110	174,480	70,563	13,004
Military Operations in Egypt (d)	—	—	—	—	—	—	—
Miscellaneous Payments	19,597	31,277	40,785	26,452	13,488	15,292	15,838
Stores for India	1,096,947	1,129,040	1,154,461	699,619	704,883	737,719	575,194
TOTAL EFFECTIVE SERVICES	2,124,720	2,259,759	2,300,719	2 046,816	2,173,127	2,111,944	1,778,552
NON-EFFECTIVE:							
Payments to Imperial Government in respect of British Forces in India.	350,000	468,330	748,841	650,000	643,085	650,000	(a)700,000
Pay of Non-Effective Colonels of Royal Artillery and new Line Regiments.	(b)	(b)	(b)	(b)	(b)	(b)	29,218
Pay and Pensions of Non-Effective and Retired Indian Officers.	983,914	1,106,495	1,116,523	1,206,724	1,325 362	1,328,007	1,364,050
Miscellaneous Pensions, &c.	124,560	110,338	116,167	79,394	147,350	85,151	138,665
TOTAL NON-EFFECTIVE SERVICES	1,458.474	1,685,163	1,980,531	1,936,118	2,115,797	2,063,158	2,231,933
TOTAL EXPENDITURE IN ENGLAND	3,583,194	3,944,922	4,281,250	3,982,934	4,288,924	4,175,102	4,010,485
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Exchange on Sterling Expenditure†	393,437	671,701	660,723	846,296	867,333	846,002	827,368
GRAND TOTAL MILITARY EXPENDITURE	15,701,895	16,463,814	17,300,484	17,938,783	22,580,715	28,932,498	19,688,510

(a) In 1881–82 the War Office transferred the pay of the Honorary Colonels from the Effective to the Non-Effective Votes.
(b) Included in Effective Charges.
(c) The Receipts from the Imperial Exchequer on account of Afghanistan were in 1880–81, 2,695,000*l.*, and in 1881–82, 2,305,000*l.*
(d) The Receipts from the Imperial Exchequer, on account of the Egyptian Expedition, were 500,000*l.*, paid in 1882–83.

of the Government of India, from 1875-76 to 1892-93—*continued.*

1882–83.	1883–84.	1884–85.	1885–86.	1886–87. (e)	1887–88. (e)	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
507,900	500,000	530,000	550,000	700,000	650,000	686,804	847,867	770,000	700,000	965,458
12,515	8,568	8,386	6,172	8,093	9,278	10,656	8,642	14,003	10,669	8,985
267,101	232,847	233,801	156,791	248,959	263,520	285,847	295,618	275,901	305,023	349,037
327,432	374,436	361,786	334,525	303,192	231,441	223,018	224,204	247,586	261,796	246,442
—	—	—	—	—	—	—	—	—	—	—
107,811	6,162	—	—	—	—	—	—	—	—	—
32,754	36,977	17,787	18,939	39,080	30,273	26,943	19,491	17,973	23,886	18,700
523,724	534,983	462,378	929,642	487,277	658,534	523,690	508,180	1,019,029	1,109,069	911,276
1,784,337	1,693,973	1,614,138	1,996,069	1,786,601	1,843,046	1,756,958	1,904,002	2,344,492	2,410,443	2,500,498
700,000	(g)1,800 000	800,000	(f)92,000	106,203	164,956	213,665	267,003	303,486	332,407	371,381
31,230	27,177	30,994	33,796	30,024	30,005	29,779	29,872	29,557	27,824	27,539
1,368,504	1,395,282	1,424,267	1,459,592	1,533,553	1,597,171	1,636,885	1,652,012	1,657,270	1,681,889	1,881,360
122,948	107,153	105,022	107,922	107,785	105,837	108,917	104,813	105,319	106,750	108,016
2,222,682	3,329,612	2,360,283	1,693,310	1,777,565	1,897,969	1,989,246	2,053,700	2,095,632	2,149,070	2,388,296
4,007,019	5,023,585	3,974,421	3,689,379	3,564,166	3,741,015	3,746,204	3,957,702	4,440,124	4,559,513	4,888,794
Rx. 919.183	Rx. 1,147,942	Rx. 965,752	Rx. 1,161,311	Rx. 1,340,360	Rx. 1,572,011	Rx. 1,743,045	Rx. 1,776,016	Rx. 1,450,815	Rx. 1,980,026	Rx. 2,941,224
18,359,433	18,123,693	16,963,802	20,097,778	19,525,042	20,417,934	20,301,840	20,677,813	20,690,067	22,280,601	23,419,109

† In addition to this charge for exchange on sterling expenditure, the payments in India include the following further sums, representing, approximately, the addition to the pay of the British soldier caused by the fall in exchange :—

1883–84.	1884–85.	1885–86.	1886–87.	1887–88.	1888–89.	1889–90.	1890–91.	1891–92.	1892–93.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
46,000	184,000	224,000	276,000	437,000	502,000	632,000	567,000	387,000	592,000

(e) In 1886–87 the established strength of the Army in India was increased by an addition of 10,753 Europeans, and 8,334 Natives; in 1887–88 it was further increased by an addition of 10,886 Natives.
(f) In 1885-86 the system of paying the capitalised value of the portion of the pensions granted in each year for Indian Service was abandoned; and thenceforward Indian Revenues were charged with the actuarial value of the share for each year of the pensions due to service in India.
(g) Including 1,000,000*l.* for arrears.

EAST INDIA
(MILITARY EXPENDITURE).

RETURN showing the MILITARY EXPENDITURE of the GOVERNMENT OF INDIA in *India* and *England*, for each Year from 1875 to 1892–3.

(*Sir Donald Macfarlane.*)

Ordered, by The House of Commons, *to be Printed*,
14 *June* 1894.

[*Price* 1 *d.*]

EAST INDIA (PENSIONS).

RETURN (in part) to an Address of the Honourable The House of Commons, dated 14 September 1893; –*for*,

"RETURN of the Names of all PERSONS who, for Services rendered to the GOVERNMENT of *India*, draw PENSIONS, CIVIL ANNUITIES, or COLONELS' ALLOWANCES exceeding the Yearly Sum of 5,000 Rupees or £. 500; the Amount paid in each Case; Date when granted; whether the holder of such Pension has any Appointment in the Service of Government; the Nature of the Duties and Salary of such Appointment; whether such Salary is or is not diminished by the Amount of such Pension; the particular Rule or Rules under which such Pensions respectively were granted."

India Office,
6 March 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Mr. Alpheus Morton.*)

Ordered, by The House of Commons, *to be Printed,*
15 *March* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

28.

RETURN of the Names of all Persons who, for Services rendered to the GOVERNMENT of *India*, draw PENSIONS, CIVIL ANNUITIES, or COLONELS' ALLOWANCES exceeding the Yearly Sum of 5,000 Rupees or £. 500; the Amount paid in each case; Date when granted; whether the holder of such Pension has any Appointment in the Service of Government; the Nature of the Duties and Salary of such Appointment; whether such Salary is or is not diminished by the Amount of such Pension; the particular Rule or Rules under which such Pensions respectively were granted.

PAID THROUGH THE INDIA OFFICE.

CIVIL ANNUITIES.

ANNUITIES from the Bengal Civil Service Annuity Fund, the Madras Civil Service Annuity Fund, and the Annuity Branch of the Bombay Civil Fund, to which Funds the several Annuitants had subscribed, are granted under the Regulations of those Funds, confirmed by the Act 37 Vict. c. 12.

CIVIL ANNUITANTS in Receipt of ANNUITIES of £.1,000.

NAME.	Date when Granted.
BENGAL:	
Ainslie, W.	1880
Aitchison, Sir C. U., K.C.S.I., C.I.E., LL.D., D.C.L.	1888
Alexander, H. A. R.	1873
Alexander, N. S.	1890
Alexander, R.	1873
Anderson, J. C.	1888
Armstrong, J. S.	1892
Baden-Powell, B. H., C.I.E.	1889
Bainbridge, A. J. R.	1884
Barkley, D. G.	1887
Barry, W.	1890
Barstow, H. C.	1886
Barton, E. J.	1887
Batten, G. H. M.	1882
*Bayley, Sir S. C., K.C.S.I., C.I.E.	1890
Beachcroft, F. P.	1891
Beames, J.	1893
Beaufort, W. M.	1871
Belli, C. S.	1872
Benson, W. R.	1877
*Bernard, Sir C. E., K.C.S.I.	1888
Beveridge, H.	1893
Birch, E. G.	1879
Blunt, Sir W., Bart.	1875
Bowring, L. B., C.S.I.	1870
Boys, H. S.	1888
Bramly, W. J.	1872
Brandreth, J. E. L.	1870
Bright, G.	1873
Browne, Lord H. U.	1886
Buckland, C. T.	1881
Buller, F. P.	1859
Bulman, A. R.	1889
Campbell, C. H.	1872
Campbell, F. J. G.	1890
Campbell, J. S.	1878
BENGAL—*continued.*	
Capper, W. C.	1882
Carmichael, C. P., C.S.I.	1884
Carnac, C. F.	1875
Chapman, C. E.	1879
Chapman, R. B., C.S.I.	1881
Charles, J. G.	1893
Chase, H. M.	1880
Church, W. T.	1890
Clay, A. L.	1890
Clay, W. M.	1888
Cockerell, H. A., C.S.I.	1887
Colvin, Sir A., K.C.S.I., K.C.M.G., C.I.E.	1892
Colvin, B. J.	1857
Colvin, B. W.	1885
Cordery, J. G., C.S.I.	1888
Cornwall, W. W. G.	1887
Couper, Sir G. E. W., Bart., K.C.S.I., C.B., C.I.E.	1882
Craster, E. C.	1875
Crawford, J. A.	1877
Currie, G. M.	1892
Dalton, G. J. B. T.	1893
Dampier, H. L., C.I.E.	1884
Daniell, C. A.	1889
Daniell, C. J.	1886
*Davies, Sir R. H., K.C.S.I., C.I.E.	1878
Deane, H. W.	1850
Donovan, C.	1889
D'Oyly, W. H.	1891
Drummond, Hon. Sir E., K.C.I.E.	1868
Duthoit, Rev. W., D.C.L.	1886
Edgar, Sir J., K.C.I.E., C.S.I.	1892
Edwards, R. M.	1883
Egerton, Sir R. E., K.C.S.I., C.I.E.	1882
Ellison, T. E.	1890
Elsmie, G. R., C.S.I.	1893
BENGAL—*continued.*	
Fergusson, H. D. H.	1863
Field, C. D.	1886
Fisher, J. H.	1890
Forbes, W. A., C.B.	1875
Ford, W., C.S.I.	1869
Fowle, F. C.	1878
Gardiner, J. W.	1889
Gardner, Rev. D. M., D.C.L.	1884
Garrett, C. B.	1893
Glazier, E. G.	1891
Grant, Sir C., K.C.S.I.	1885
Grant, T. J. C.	1893
Grey, E.	1879
Griffin, Sir L. H., K.C.S.I.	1889
Hall, C. F.	1886
Hallett, J. R.	1890
Halliday, Sir F. J., K.C.B.	1859
Also receives 500 *l.* per annum as late Member of the Council of the Secretary of State for India.	
Halliday, F. M.	1891
Halsey, W. S.	1883
Harrison, H. A.	1887
Harrison, R. P., C.S.I.	1867
Hawkins, C. R.	1889
Henderson, W. H.	1875
Henvey, F.	1891
Herschel, Sir W. J., Bart.	1878
Hewitt, J. F. K.	1885
Heyland, A. C.	1851
Hobart, R. T.	1889
Hobhouse, Sir C. P., Bart.	1872
Hodgson, B. H.	1844
Hogg, Sir F. R., K.C.I.E., C.S.I.	1889
Hogg, Sir S. S.	1878
Hope, A.	1875
Howell, A. P.	1889

* *See* Statement of those holding appointments in the service of Government, page 29.

CIVIL ANNUITANTS in Receipt of Annuities of £. 1,000—*continued.*

NAME.	Date when Granted.
BENGAL—*continued.*	
Hudson, W. H.	1890
Hume, A. O., C.B.	1882
Hunter, Sir W. W., K.C.S.I., C.I.E.	1887
Inglis, J. F. D., C.S.I.	1877
Irvine, W.	1888
Jenkins, R. P.	1873
Jenkinson, Sir E. G., K.C.B.	1880
Jones, W. B., C.S.I.	1885
Kaye, W.	1893
Kean, H. F. I.	1886
Keene, H. G., C.I.E.	1883
Kelly, C. A.	1888
Kemble, W.	1893
Kennedy, J.	1890
King, L. B. B.	1885
King, R. M.	1883
Kirkwood, T. M.	1888
Lance, C. E.	1875
Lane, W.	1889
Lang, G. L.	1891
Larminie, W. R.	1889
Lawrence, A. J., C.I.E.	1891
Lawrence, G. H.	1877
Leeds, R. I.	1887
Leupolt, J. C.	1889
Lindsay, C. R.	1880
Livesay, J. J.	1888
Lowis, E. E.	1891
Lowis, J. M.	1880
Lumsden, J. J. F.	1891
Lushington, E. H.	1871
Lushington, Sir H., Bart.	1852
Lushington, H.	1880
*Lyall, Sir A. C., K.C.B., K.C.I.E.	1887
Lyall, Sir J. B., G.C.I.E., K.C.S.I.	1892
Macauliffe, M.	1893
Mackintosh, G. G.	1860
Macnabb, Sir D. C., K.C.I.E., C.S.I.	1881
Macnabb, J. W.	1886
Madocks, H. R.	1874
Mangles, R. L., V.C.	1883
Manson, A.	1889
Martin, S. N.	1873
Martin, W. T.	1893
McLaughlin, F. H.	1890
McMinn, C. W.	1891
Mellor, C. W.	1887
Melvill, P. S., C.S.I.	1881
Melville, S. S.	1879
Meres, W. F.	1890
Money, A., C.B.	1878
Money, W. J., C.S.I.	1879
Monro, J.	1884
Montresor, C. F.	1869
Moore, C. W.	1881
Morris, Sir J. H., K.C.S.I.	1883
Mosley, H.	1891
Muir, Sir W., K.C.S.I., D.C.L.	1874
Muspratt, H.	1884
Naesmyth, Sir J., Bart.	1872
Newbery, H. I.	1887
Norman, T.	1887
Oliphant, H. L.	1885
Palmer, A. V.	1880
Palmer, G.	1877
Pasley, G. B.	1877
Peacock, F. B.	1890
Pearson, E. S.	1872
Pellew, F. H.	1884
Perkins, Rev. H. E.	1886
Peterson, F. W. V.	1889
Plowden, T. J. C.	1860
Plowden, Sir W. C., K.C.S.I.	1885
Porter, G. E.	1887
Porter, J. S.	1889
Power, J.	1878
Powlett, C. J.	1885
Prinsep, E. A.	1874
Prinsep, J. H.	1882
Probyn, L. C.	1879
Probyn, W. G.	1877
Purser, W. E.	1890
Quinn, J.	1888
Ravenshaw, T. E.	1882
Rees, F. W. J.	1887
Reid, A.	1853
Reynolds, H. I., C.S.I.	1889
Richardson, R. J.	1879
Ricketts, G. H. M., C.B.	1879
Roberts, T.	1891
Robertson, C.	1883
Robertson, J. C.	1890
Robinson, A.	1892
Robinson, Sir W. Le F., Bart.	1878
Ross, Alexander	1871
Ross, Andrew	1872
Ross, H. G.	1888
Ruddock, E. H.	1890
Russell, A. E.	1871
Sandeman, H. D.	1874
Sandys, M. W.	1883
Saunders, R. F.	1882
Sconce, A.	1861
Sells, A.	1890
Seton-Karr, W. S.	1870
Sherer, J. W., C.S.I.	1877
Simson, F. B.	1873
Simson, H. B.	1877
Simson, J.	1883
Simson, R.	1877
Smith, A.	1891
Smith, J.	1887
Smith, T. D.	1888
Smyth, J. W.	1885
Smyth, T. W.	1889
Sparks, H. J.	1884
Spedding, R. D.	1891
Steel, H. W.	1889
Steinbelt, J. M. C.	1887
*Strachey, Sir J., G.C.S.I., C.I.E.	1876
Tawney, J. W.	1889
Tayler, S. H. C.	1887
Tayler, W. V. G.	1890
Temple, Sir R., Bart., G.C.S.I., C.I.E., D.C.L., M.P.	1877
Thornhill, E. B.	1885
Thornhill, M. B.	1872
Thornton, E. C. B.	1862
Thornton, T. H., C.S.I., D.C.L.	1882
Tidy, W. M.	1886
Towers, R. M.	1888
Tracy, T. B.	1887
Trafford, R. W.	1891
Tremlett, J. D.	1889
Trevor, C. B.	1867
Tucker, F.	1871
Tucker, H. St. G.	1890
Tucker, W. T.	1873
Tupp, A. C.	1889
Turnbull, G. D.	1874
Twigg, J. H.	1890
Verner, W. H.	1888
Vowell, C. H.	1893
Wall, R.	1891
Ward, G. E.	1889
Waterfield, W.	1881
Watson, G. E.	1879
Webster, H. B.	1886
Weeks, A.	1888
Wells, W. S.	1882
*Westland, J., C.S.I., LL.D.	1889
Whalley, P.	1890
White, E.	1892
Whiteway, R. S.	1893
Wilkinson, T. O.	1890
Williams, F., C.S.I.	1870
Willock, H. D.	1885
Wilson, R. H.	1887
Woodcock, T. P.	1852
Worgan, J. B.	1891
Wyer, F.	1887
Young, W., C.S.I.	1891

* *See* Statement of those holding appointments in the service of Government, page 29.

CIVIL ANNUITANTS in Receipt of Annuities of £. 1,000—*continued.*

NAME.	Date when Granted.
MADRAS.	
*Arbuthnot, Sir A. J., K.C.S.I., C.I.E.	1874
Arbuthnott, Hon. D.	1878
Banbury, G.	1876
Barlow, Sir R. W., Bart.	1889
Bird, C. A.	1890
Brandt, F.	1887
Burrows, L. R.	1889
Carmichael, D. F.	1886
Chase, T. A. N.	1875
Clarke, R. G.	1871
Cockerell, J. R.	1878
Cruickshank, A.	1887
Davidson, R., C.S.I.	1884
Ellis, G. H.	1874
Foord, E. B.	1876
Forbes, L.	1882
Foster, W. S.	1885
Glenny, W. H.	1888
Goldingham, J. D.	1888
Goodrich, H. St. A.	1890
Gordon, H. P.	1887
Hannyngton, J. C.	1892
Happell, W. A.	1892
Hope, I.	1888
Horsfall, J. G., C.I.E.	1890
Horsley, W. D.	1885
Hudleston, W., C.S.I.	1882
Hughesdon, J. C.	1888
Irvine, G. D.	1891
Johnson, E. C.	1893
Kelsall, J.	1889
Kindersley, F. M.	1880
Lee-Warner, J.	1890
Leman, G. D.	1888
Lister, A. L.	1890
Logan, W.	1888
Lushington, F.	1873
Lushington, J. L.	1876
MacGregor, A.	1882
Martin, C. W. W.	1889
Master, C. G., C.S.I.	1889
Master, J. H.	1880
Master, R. E.	1872
McCarthy, S. T.	1891
Minchin, J. I.	1873
Morris, G. L.	1873
Morris, H.	1875
MADRAS—*continued.*	
Nelson, J. H.	1887
Pelly, C. R.	1873
Pennington, J. B.	1888
Plumer, C. G.	1884
Puckle, R. K., C.I.E.	1881
Reid, J. W.	1886
Roberts, C. A.	1872
Robinson, J. D.	1873
Rohde, J.	1866
Scott, S.	1859
Sewell, H.	1891
St. Clair, Hon. J. C.	1882
Stokes, H. J.	1889
Sullivan, H. E., C.S.I.	1886
Swinton, R. B.	1874
Taylor, G. N.	1870
Thomas, H. S.	1889
Thompson, J. G.	1877
Thornhill, G., C.S.I.	1878
Turner, H. G.	1890
Vans Agnew G.	1877
Walhouse, M. J.	1872
Webster, E. F., C.I.E.	1887
Wedderburn-Maxwell, A.	1878
Weld, M. R.	1893
Whiteside, W. S.	1890
Wilkinson, F. H.	1893
Wilson, W.	1889
BOMBAY:	
Allen, W.	1893
Ashburner, L. R., C.S.I.	1882
Baker, M. B.	1891
Blathwayt, C. G.	1890
Borradaile, A. A.	1884
Bosanquet, T.	1880
Boswell, H. B.	1876
Carey, A. D.	1893
Clarke-Jervoise, A. A.	1887
Corfield, A. K.	1862
Courtney, W.	1856
Crawley-Boevey, A. W.	1893
D'Oyly, W.	1873
East, W. A.	1891
Erskine, H. N. B., C.S.I.	1888
BOMBAY—*continued.*	
Gonne, C., C.S.I.	1885
Grant, G. F. M.	1890
Grant, J. H.	1888
Grey, A. E. D.	1879
Hay-Coghlan, W. M. P.	1882
Hobart-Hampden, Hon. G. A.	1874
Hope, Sir T. C., K.C.S.I., C.I.E.	1888
Inverarity, G.	1865
Jacomb, H. E.	1883
Keyser, A.	1892
King, J.	1886
Lloyd, F.	1873
Macdonald, A. R.	1882
MacTier, R. F.	1883
Malet, H. P.	1855
Mansfield, S., C.S.I.	1872
Middleton, J. R.	1890
Moore, J. G.	1891
Mulock, W. B.	1889
Naylor, J. R., C.S.I.	1892
Newnham, W. H.	1882
Newton, H.	1871
Oliphant, J. E.	1877
*Peile, Sir J. B., K.C.S.I.	1887
Pratt, W. R.	1885
Pringle, R. K.	1851
Propert, W. H.	1890
Ramsay, W.	1885
Ravenscroft, E. W., C.S.I.	1884
Reid, L.	1881
Richey, Sir J. B., K.C.I.E., C.S.I.	1890
Robertson, E. P.	1886
Rogers, A.	1879
Sandwith, W.	1880
Scott, M. H.	1893
Shaw-Mackenzie, C. F. H.	1885
Shaw-Stewart, M. J. M.	1875
Sheppard, G. F.	1889
Spens, A. L.	1881
Spry, A. H.	1886
Tucker, H. P. St. G.	1876
Waddington, G.	1891
Warden, A. B.	1871
Wedderburn, Sir W., Bart, M.P.	1887
White, J. G.	1884
Woodward, W.	1890

* *See* Statement of those holding appointments in the service of Government, page 29.

CIVIL ANNUITANTS in Receipt of ANNUITIES exceeding 500*l.*, but less than 1,000*l.*

NAME.	Amount.	Date when Granted.
BENGAL:	£. s. d.	
Astell, H. G.	848 – –	1862
Balfour, G. G.	818 – –	1867
Bell, H.	819 6 5 (319 6 5 commuted.)	1878
Boulderson, A.	862 16 7	1877
Brodhurst, W. H.	823 – –	1865
Chester, C.	769 – –	1861
Colvin, J. C.	946 19 1	1877
Combe, J.	724 – –	1868
Drummond, E.	955 16 4	1878
Fane, H. P.	822 – –	1868
Fletcher, G. C.	832 – –	1865
Gilmore, M. S.	816 5 8	1857
Gubbins de Kilfrush, F. B., C.B.	873 – –	1863
Hankey, H.	782 13 4	1878
Harris, G. L. T.	864 16 3	1877
Lane, T. B.	958 17 2 (458 17 2 commuted.)	1877
Levien, A.	900 – –	1875
Lockwood, E. D.	793 18 3	1878
Low, W. M.	762 6 – (262 6 – commuted.)	1877
Macdonald, A. G.	750 – –	1861
Maclean, J. D.	976 3 9	1883
Mangles, H. A.	827 10 3	1877
Robertson, E. S.	787 5 11 (87 5 11 commuted.)	1877
Shore, R. N.	863 – –	1865
Snell, R. H.	741 – –	1860
Swinton, A. A.	826 – –	1867
Taylor, R.	861 10 1	1877
Trotter, T. C.	900 – –	1865
Tucker, St. G.	868 – –	1869
Wavell, W.	778 11 4	1878
Wigram, P.	797 12 4	1877
MADRAS:		
Baynes, C. R.	870 – –	1859
Beauchamp, G. T.	995 – –	1862
Bird, E. W.	820 – –	1868
Buick, D.	829 9 11	1884
MADRAS—*continued.*	£. s. d.	
Carr-Gomm, F. C.	954 4 8	1882
Conway, T. B. A.	849 – –	1861
Crozier, F. H.	838 – –	1862
Cunliffe, B.	860 – –	1863
Dykes, J. W. B.	801 – –	1869
Goldie, J. H.	800 – –	1865
Goodwyn, T. W.	790 – –	1861
Grant, P.	814 – –	1868
Gribble, J. D B.	763 7 2 (57 4 11 commuted.)	1884
Hardinge, T. von D.	746 – 8	1884
Horsbrugh, B.	783 1 4	1883
Molle, W. M.	812 – –	1862
Roupell, N. A.	678 14 1	1884
Shubrick, C. J.	821 – –	1863
Smollett, P. B.	600 – –	1858
Snaith, J. F.	724 4 2	1884
Spedding, J. B.	652 5 –	1884
Stuart, A. J.	788 4 7	1884
Ward, S. N.	950 – –	1863
Wigram, H.	897 4 5	1884
BOMBAY:		
Arbuthnot, F. F.	980 8 4	1879
Arthur, J. R.	927 4 3	1877
Daniell, N. M. W.	796 19 11 (140 – – commuted.)	1878
Elliot, G. W.	855 18 3	1877
Hart, W.	940 – –	1865
Hebbert, H.	961 16 5	1863
Hogg, C. M.	817 19 7 (37 19 7 commuted.)	1877
Lodwick, R. W.	911 – 6	1877
MacFarlan, J.	859 9 9	1878
Morgan, I. R.	924 16 9	1866
Nairne, Rev. A. K.	803 15 8	1878
Norman, G.	946 18 –	1878
Percival, E. H.	898 12 7	1878
Robertson, A. D.	876 13 11	1868
Worthington, R. B.	836 10 7	1878

JUDICIAL PENSIONS Granted in accordance with Rules made under Act 24 & 25 Vict. c. 104, s. 6.

OFFICERS in Receipt of PENSIONS for Service as CHIEF JUSTICES or JUDGES of the HIGH COURTS.

NAME.	Amount.	Date when Granted.
	£. s. d.	
*Couch, Right Hon. Sir R.	1,800 – –	1875
Cunningham, Sir H. S., K.C.I.E.	600 – –	1888
Garth, Sir R.	1,800 – –	1886
Innes, L. C.	1,200 – –	1883
Kemball, C. G.	1,200 – –	1885
Kernan, J., Q.C.	1,200 – –	1889
Kindersley, J. R.	1,200 – –	1884
Macpherson, Sir A. G., K.C.I.E.	1,200 – –	1877
Also receives as late Secretary, Judicial and Public Department, India Office.	360 – –	
Markby, Sir W., K.C.I.E., D.C.L.	1,200 – –	1878
McDonell, W. F., V.C.	1,200 – –	1886
Morgan, Sir W.	1,500 – –	1879
Oldfield, R. C.	1,200 – –	1887
	£. s. d.	
Pearson, F. B.	1,200 – –	1881
Phear, Sir J. B.	1,200 – –	1876
Pinhey, R. H.	1,200 – –	1885
Pontifex, Sir C., K.C.I.E.	900 – –	1882
Also receives as late Legal Adviser, India Office.	400 – –	
Scotland, Sir C. H.	1,600 – –	1871
Scott, J.	600 – –	1891
Spankie, R.	1,200 – –	1881
Straight, Sir D.	1,200 – –	1892
Stuart, Sir R.	1,500 – –	1884
Tottenham, L. R.	1,200 – –	1893
*Turner, Sir C. A., K.C.I.E.	1,500 – –	1885
West, Sir R., K.C.I.E.	1,200 – –	1892
*Wilson, A.	1,200 – –	1892

* *See* Statement of those holding appointments in the service of Government, page 29.

CIVIL PENSIONS FOR SERVICE IN INDIA Granted under the CIVIL SERVICE REGULATIONS.

OFFICERS in Receipt of CIVIL PENSIONS for Service in *India*.

NAME.	Amount.	Date when Granted.
BENGAL:	Rs. a. p.	
Anley, G. A. D.	6,000 – –	1889
Blanford, W. T.	6,000 – –	1883
Blissett, T.	6,000 – –	1889
*Boulnois, C.	£. s. d. 750 – –	1877
Brandis, Sir D., K.C.I.E.	Rs. a. p. 6,000 – –	1883
Brockman, W. D.	6,000 – –	1892
Browning, C. A. R., C.I.E.	6,000 – –	1889
Bruce, W. D.	7,000 – –	1889
Buyers, J. W., C.I.E.	6,000 – –	1891
Cappel, Sir A. L., K.C.I.E.	7,000 – –	1889
Chisholm, J. W.	6,000 – –	1889
Cregeen, A. C.	6,000 – –	1888
Davidson, B. H.	5,000 – –	1891
Wound Pension	£. s. d. 100 – –	
Fenner, H. A. S.	Rs. a. p. 6,000 – –	1893
*Finch, B. T.	6,000 – –	1893
Furnivall, W. C.	6,000 – –	1886
Garbett, H.	6,000 – –	1890
Gay, E.	7,000 – –	1891
Gordon, C. B. P.	6,000 – –	1885
Hennessey, J. B. N., C.I.E.	6,000 – –	1884
Ireland, W. de C.	6,000 – –	1890
Jones, T.	6,000 – –	1892
Knox, G.	6,000 – –	1889
Lane, J. M.	6,000 – –	1891
Laughlin, R. C.	5,008 14 –	1891
Leonard, H.	8,112 5 –	1875
Mallet, R. T.	7,000 – –	1892
Martin, E. J.	6,000 – –	1891
Medlicott, H. B.	6,000 – –	1887
Millett, H.	£. s. d. 750 – –	1889
BENGAL—*continued.*	Rs. a. p.	
Molesworth, Sir G., K.C.I.E.	7,000 – –	1889
Oliver, J. O. H. N.	6,000 – –	1877
Parker, W. H.	6,000 – –	1892
Peterson, F. W.	6,000 – –	1892
Reily, H. M.	5,000 – –	1889
Wound Pension	£. s. d. 100 – –	
Rhind, R. H.	Rs. a. pr 6,000 – –	1893
Searle, Captain W. L.	5,000 – –	1882
Indian Navy Retired Pay	£. s. d. 150 – –	
Stiffe, Captain A. W.	Rs. a. p. 5,000 – –	1888
Indian Navy Retired Pay	£. s. d. 250 – –	
Stokes, W., C.S.I.	750 – –	1877
Storey, H. F.	Rs. a. p. 6,000 – –	1883
*Tawney, C. H., C.I.E.	6,000 – –	1892
Tyndall, R.	6,000 – –	1884
Walker, F. B.	6,833 5 4	1893
Wilson, J. H.	6,000 – –	1890
Wright, J. W.	6,333 5 –	1893
MADRAS:		
Busteed, T. M.	£. s. d. 750 – –	1881
Chisholm, R. F.	Rs. a. p. 6,000 – –	1886
Handley, J. W.	£. s. d. 750 – –	1893
Powell, E. B.	Rs. a. p. 6,000 – –	1875
Rundall, J. W.	6,000 – –	1889
BOMBAY:		
Blood, B. W.	6,000 – –	1893
Hart, J. H. E.	7,000 – –	1888
La Touche, H. C. D.	6,000 – –	1892
Wordsworth, Dr. W.	6,000 – –	1890

INDIAN NAVY RETIRED PAY Granted under the Regulations of the late Indian Navy.

OFFICERS in Receipt of INDIAN NAVY RETIRED PAY.

NAME.	Amount.	Date when Granted.
	£. s. d.	
Balfour, Captain W.	550 – –	1862
Barker, Captain W. C.	800 – –	1860
Campbell, Captain C. D.	550 – –	1862

INDIAN MARINE RETIRED PAY Granted under the Regulations of the Indian Marine Service.

OFFICER in Receipt of INDIAN MARINE RETIRED PAY.

NAME.	Amount.	Date when Granted.
	Rs. a. p.	
Carew, Captain G. O'B.	5,920 – –	1887
Indian Navy Retired Pay	£. s. d. 250 – –	

* *See* Statement of those holding appointments in the service of Government, page 29.

SUPERANNUATION AND COMPENSATION ALLOWANCES Granted under Acts 53 Geo. III., c. 155, 21 & 22 Vict. c. 106, 22 Vict. c. 26, and 44 & 45 Vict. c. 63.

PERSONS in Receipt of SUPERANNUATION or COMPENSATION ALLOWANCE, having been formerly in the Home Service of the EAST INDIA COMPANY or on the Establishment of the SECRETARY OF STATE for *India* or of the Auditor of the INDIAN HOME ACCOUNTS.

NAME.	Amount.	Date when Granted.	NAME.	Amount.	Date when Granted.
	£. s. d.			£. s. d.	
Baden, E.	520 – –	1892	Ludlam, J. F.	650 – –	1888
Banton, W.	593 15 –	1893	Mangles, F. S.	528 – –	1879
Barnett, E. M.	533 6 8	1887	Markham, C. R.	733 6 8	1877
Bourdillon, E. D.	1,000 – –	1867	Mason, C. A. J.	666 13 4	1882
Browne, G.	668 15 –	1872	Melville, J. R.	666 13 4 (172 10 – commuted.)	1875
Byron, W.	615 – –	1859	Minifie, W.	666 13 4 (166 13 4 commuted.)	1885
Close, J. D.	610 – –	1858	Morgan, F.	528 – –	1879
Courtenay, Hon. J.	700 – –	1867	Pakeman, T. C.	537 10 –	1893
Danvers, Sir J., K.C.S.I.	1,800 – – (200 – – commuted.)	1892	Percival, T. H.	524 6 8 (262 3 4 commuted.)	1879
Danvers, J. F.	524 6 8	1879	Phillimore, C. B.	850 – – (200 – – commuted.)	1872
Davies, C.	575 – – (30 – – commuted.)	1872	*Seccombe, Sir T. L., G.C.I.E., K.C.S.I., C.B.	1,700 – – (300 – – commuted.)	1879
Davies, J.	600 – –	1888	Shadwell, G. A. F.	700 – –	1874
Deedes, H. C.	700 – –	1867	Shaw, C. G.	666 13 4	1889
Downton, J.	513 6 8 (163 6 8 commuted.)	1880	Thompson, F.	900 – –	1884
Heaviside, The Rev. Canon J. W. L.	600 – –	1858	Upton, J. G.	693 15 –	1892
Hobhouse, A. F.	666 13 4	1887	Wilks, W.	696 13 4 (30 – – commuted.)	1879
Hunt, S.	573 6 8	1892			
Jenkyns, E. S.	740 – –	1893			
Keith, T. W.	1,110 – –	1893			

MILITARY PAY AND COLONELS' ALLOWANCES Granted under INDIAN ARMY REGULATIONS.

OFFICERS in Receipt of MILITARY PAY and COLONEL'S ALLOWANCE at 25*s.* a day and 668*l.* 12*s.* 5*d.* a year, respectively; together 1,124*l.* 17*s.* 5*d.* a year.

NAME.	Date when Granted.	NAME.	Date when Granted.	NAME.	Date when Granted.
Abdy, General C. H.	1878	Bates, Lieut. General C. E.	1883	Boyd, General D.	1875
Adams, General H. A.	1874	Baugh, General F. W.	1877	Boyd, Colonel J. M.	1892
Aitchison, General C. T., C.B.	1880	Baumgartner, Lieut. General T. M.	1883	Boyle, Colonel the Hon. R. E.	1892
Aitkin, General W. D.	1876	Bayly, Lieut. General A. A.	1885	*Bradford, Colonel Sir E. R. C., K.C.B., K.C.S.I., A.D.C.	1891
Anderson, Colonel C. J.	1891	Beatty, Major General R.	1886	Brander, Lieut. General M. J.	1882
Anderson, Lieut. General F. C.	1883	Beauchamp, Major General G. E. H.	1886	Brooke, General J. C.	1873
Anderson, Lieut. General H. C.	1880	Becher, General S. H.	1873	Brooke, Colonel T. H. B.	1893
Ardagh, General R. D.	1878	Beeching, Colonel F.	1887	Broughton, Colonel W. E. D.	1882
Baillie, Lieut. General J. C. P.	1881	Bell, Colonel W. J.	1892	Brown, General D.	1874
Bainbridge, Colonel F. T.	1890	Benson, Lieut. General C. A.	1884	Browne, Lieut. General H. A.	1881
Baker, Major General T. N.	1887	Benson, General R.	1877	Browne, Colonel S. J., C.B.	1893
Baldock, General G.	1878	Berkeley, Major General J. C., C.I.E.	1887	Buck, Lieut. General L. W.	1880
Balfour, General Sir G., K.C.B.	1872	Birch, Colonel F. M.	1892	Buckley, Colonel F. A.	1887
Bamfield, Lieut. General A. H.	1886	Bishop, General G. W.	1866	Buist, Major General D. S.	1886
Bannerman, Colonel P. W.	1890	Blair, Lieut. General C. R.	1881	Bunbury, Lieut. General A. C.	1882
Bannerman, Lieut. General W., C.B.	1884	Blair, Lieut. General J., C.B., V.C.	1883	Burlton, Colonel H. M. B.	1893
Barlow, Lieut. General W. J. P.	1883	Blake, General H. W.	1869	Burne, General H. K., C.B.	1881
Barnes, Colonel O., C.B.	1893	Boddam, Lieut. General H. M.	1881	Burrows, General G. R. S.	1876
Barnett, Major General H., C.B.	1889	Boddam, Major General W. W.	1889	Burton, General E. F.	1877
Bartleman, Major General W. F.	1890	Boileau, Colonel F. W., C.B.	1893	Bushe, Colonel H. K.	1882
Barton, Lieut. General L. C.	1886	Boulton, Major General C. F.	1889	Buttler, Lieut. General W. H. A.	1883
Batchelor, Lieut. General C.	1884	Boyd, General B.	1869		

* *See* Statement of those holding appointments in the service of Government, page 29.

OFFICERS in Receipt of Military Pay and Colonel's Allowance at 25*s.* a day and 668*l.* 12*s.* 5*d.* a year, respectively; together, 1,124*l.* 17*s.* 5*d.* a year—*continued.*

NAME.	Date when Granted.
Cadell, General R., C.B.	1881
Cadell, Colonel T., V.C.	1892
Cahusac, General W. L.	1878
Callander, Lieut. General A.	1886
Campbell, Major General A. E.	1889
Campbell, Colonel J. G.	1884
Campbell, Lieut. General N. G.	1884
Campbell, Colonel R. B. P. P., C.B.	1893
Campbell, Major General R. D.	1888
Carleton, General H. A., C.B.	1876
Carlyle-Bell, Major General T.	1888
Carnegy, Lieut. General A., C.B.	1886
Carnegy, Major General P. A.	1888
Caulfield, General G.	1875
Cavaye, General W.	1852
Chamberlain, General C. T., C.S.I.	1875
Chambers, Major General R. M.	1886
Chamier, Major General F. E. A.	1888
Chesney, General Sir G. T., K.C.B., C.S.I., C.I.E., M.P.	1890
Chester, Major General C. W. R.	1888
Chitty, Lieut. General W. T.	1883
Church, Major General T. R., C.I.E.	1888
Clarke, Colonel H. M. S.	1892
Clarke, Colonel T. G.	1891
Clarke, Colonel W. C. S.	1889
Clementson, Lieut. General C. D.	1884
Clephane, Lieut. General A. R.	1882
Clerk, Major General M. G.	1885
Cloete, Major General H. D.	1887
Cloete, Major General J. G.	1888
Clubley, Colonel J. K.	1891
Coape-Smith, Major General H.	1886
Cockburn, Lieut. General H. A.	1880
Cole, Major General G. W.	1886
Comber, Lieut. General A. K.	1883
Coningham, Major General H.	1886
Coode, General J. P.	1874
Cooke, General C.	1873
Cooper, General A.	1876
Copland, Colonel A., C.B.	1892
Cordner, Lieut. General J. E.	1885
Cotton, General Sir A. T., K.C.S.I.	1854
Couper, Lieut. General J. K.	1883
Cox, Colonel A. T.	1890
Cox, Colonel G. W.	1886
Cox, Lieut. General J. B.	1885
Crawfurd, Colonel H. P. R. F.	1893
Cubitt, Colonel W. G., D.S.O., V.C.	1891
Dalmahoy, Major General P. C.	1885
Dandridge, Lieut. General E.	1884
Davies, Lieut. General A. M.	1886
Davies, Major General Sir W. G., K.C.S.I.	1886
Dawson, Lieut. General F., C.B.	1882
De Kantzow, Colonel C. A.	1891
Dennys, General J. B.	1878
de Teissier, General H. P. Baron	1880
Dicken, Colonel W. P., C.B., D.S.O.	1891
Dixon, Major General E. G.	1886
Dodgson, General D. S., C.B.	1877
Doran, Lieut. General Sir J., K.C.B.	1880
Dowker, Lieut. General H. C., C.B.	1886
Drew, General, H. R.	1878
Drury, Lieut. General A.	1881
Drury, General C. C.	1878
Duff, Lieut. General A. G.	1886
Dunsterville, Lieut. General L. D. A.	1884
Earle, Lieut. General J. M.	1880
Edwardes, Lieut. General S. De B., C.B.	1883
Elliot, Lieut. General C. S.	1880
Elliott, Major General H. R.	1886
Elton, Colonel R. W.	1882
Evans, Major General L. E.	1886
Fagan, Lieut. General G. H. W.	1884
Farrer, Lieut. General R.	1888
Fasken, General E. T.	1878
Faulknor, General J. A. S.	1878
Fellows, Major General S.	1888
Field, General Sir J., K.C.B.	1874
Fisher, Colonel C. E.	1893
Fisher, Lieut. General G. B.	1881
Fisher, Major General J. F. L.	1886
Forteath, Colonel F. P.	1891
Francis, General J. T.	1879
Franks, Colonel W. A.	1882
Fraser, General A., C.B.	1881
Fraser, Lieut. General G. W.	1881
Fuller, General C. B.	1878
Gabbett, Colonel J., C.B.	1893
Gadsden, Major General F.	1888
Galloway, Col. J., C.B.	1891
Gardiner, General P. F.	1878
Gastrell, General J. E.	1873
Gib, Lieut. General W. A., C.B.	1881
Gillilan, General T.	1878
Goodfellow, Lieut. General, W. W., C.B.	1891
Gordon, Colonel H. W.	1892
Gordon, General J., C.B.	1874
*Gordon, Lieut. General J. J. H., C.B.	1887
Gordon, Lieut. General Sir T. E., K.C.I.E., C.B., C.S.I.	1887
Gordon, Lieut. General W., C.I.E.	1879
Gordon, Major General W.	1887
Gough, Lieut. General Sir C. J. S., K.C.B., V.C.	1886
Gough, Lieut. General Sir H. H., K.C.B., V.C.	1891
Grace, Colonel C. H.	1892
Grant, Lieut. General D. G. S. St. J.	1884
Grant, Major General S. F. M. T.	1877
Green, General T. L.	1863
Greenaway, General T.	1875
Griffin, Major General E. C.	1892
Griffith, Colonel R.	1890
Gunning, Colonel J. C.	1892
Gurdon, Major General E. P.	1890
Hall, Lieut. General C. K.	1882
Hall, Lieut. General, J. D.	1885
Halliday, General J. G.	1876
Hands, Lieut. General W.	1886
Hankin, Lieut. General E. L.	1885
Hankin, Lieut. General G. C., C.B.	1881
Harpur, Lieut. General J.	1885
Harris, Major General P. H. F., C.B.	1888
Hawkes, Major General H. P., C.B.	1888
Hawks, Lieut. General, T. S.	1884
Hennessy, Colonel G. R., C.B.	1892
Hervey, General C. R. W., C.B.	1873
Hight, Lieut. General C.	1880
Hill, Major General W.	1891
Hodding, Major General, G. C., C.B.	1889
Hogg, Lieut. General A. G. F., C.B.	1892
Hogg, Lieut. General G. F., C.B.	1886
Holroyd, General G.	1876
Holroyd, Colonel W. R. M.	1891
Hopkinson, General H., C.S.I.	1875
Houghton, Lieut. General, W. R.	1680
Howes, Major General A. J.	1887
Howey, Colonel W.	1884
Howlett, General A., C.B.	1876
Hughes, General Sir W. T., K.C.B.	1880
Hume, Colonel W. W.	1892
Hunt, Major General R. A. C.	1886
Hunt, Colonel W. S.	1892
Hunter, Lieut. General M.	1883
Inglis, Colonel R. H.	1889
Iredell, Lieut. General F. S.	1885
Jackson, Lieut. General E. S.	1880
Jackson, Major General W.	1887
Jacob, Colonel W.	1893
James, Lieut. General H. H.	1882
Johnson, Colonel A. A.	1891
Johnson, Lieut. General Sir C. C., K.C.B.	1882
Johnstone, Colonel Sir J., K.C.S.I.	1888
Jones, Lieut. General G. T.	1884
Justice, Major General H. A.	1889
Kauntze, Colonel E. H. E.	1893
Keatinge, Lieut. General R.H., C.S.I., V.C.	1880
Keen, Colonel F. J., C.B.	1892
Kemball, General Sir A. B., K.C.B., K.C.S.I.	1875
Kennedy, General Sir M. K., K.C.S.I.	1876
Kennedy, Lieut. General T. G., C.B.	1887
Kerrich, Lieut. General W. D'O.	1885

* *See* Statement of those holding appointments in the service of Government, page 29.

OFFICERS in Receipt of Military Pay and Colonel's Allowance at 25*s.* a day and 668*l.* 12*s.* 5*d.* a year, respectively; together 1,124*l.* 17*s.* 5*d.* a year—*continued.*

NAME.	Date when Granted.
Kettlewell, Colonel T.	1890
Kincaid, Major General W.	1887
Knyvett, Colonel W. L. N.	1892
Lamb, Lieut. General T.	1885
Lane, General J. T., C.B.	1867
Larpent, Major General L. H. P. de H.	1889
La Touche, Major General C. D'U.	1888
La Touche, Colonel W. P.	1892
Laughton, Lieut. General G. A.	1884
Lawder, General E. J.	1877
Lawrence General R. C., C.B.	1873
Leckie, General G. A.	1874
Le Cocq, Lieut. General H.	1892
Lees, Lieut. General W. M.	1884
Le Geyt, Major General P. H.	1889
Leggatt, Lieut. General E. O.	1883
*Lennox, Major General S. W.	1884
Little, General A. B.	1880
Little, Major General H. A., C.B.	1893
Loudon, General J.	1878
Lucas, General Sir A. W., K.C.B.	1876
Lugard, Colonel H. J., C.B.	1891
*Lumsden, General Sir P. S., G.C.B., C.S.I.	1885
Lyons-Montgomery, Lieut. General C.	1879
Lyster, Lieut. General H. H., C.B., V.C.	1886
MacAndrew, Lieut. General J. F.	1884
Macbean, Lieut. General G. S., C.B.	1881
Macdonald, Colonel D.	1891
Macdonald, General J.	1861
Macdonald, Lieut. General, J. A. M., C.B.	1881
Mackesy, Major General W. H.	1892
Macleod, Colonel C. D.	1881
Magrath, Major General B. H. W.	1886
Mainwaring, Lieut. General R. Q.	1883
Mainwaring, General R. R.	1875
Mainwaring, Lieut. General W. G., C.I.E.	1881
Malcolm, General Sir G., G.C.B.	1874
Malhaby, Lieut. General R.	1884
Mallock, Colonel H. A.	1891
Man, General H.	1873
Manson, General A. R.	1870
Marsack, Lieut. General A. B.	1880
Martin, Colonel C., C.B.	1889
Mathias, Major General H. V.	1887
Matthews, Colonel C. R.	1893
Maude, Lieut. General C. O.	1881
Maunsell, Lieut. General F. R., C.B.	1884
May, Colonel J., C.B.	1891
McCallum, General C. C.	1875
McGrigor, Lieut. General D. J.	1887
McInroy, Colonel C.	1893
McMahon, Lieut. General C. A.	1885
McMullin, General J. R.	1876
McNair, Lieut. General E. J.	1886
McNair, Colonel H. A.	1889
McQueen, Major General Sir J. W., K.C.B., A.D.C.	1892
Meade, General Sir R. J., K.C.S.I., C.I.E.	1876
Mellis, Lieut. General G. J.	1884
Melvill, Lieut. General H.	1887
Menzies, Major General H. C.	1887
Menzies, Colonel O.	1892
Michael, Lieut. General J., C.S.I.	1882
Miles, Lieut. General J.	1883
Millett, Major General M.	1887
Minchin, Lieut. General C. C.	1885
Minto, Colonel J. C.	1891
Moberley, Colonel C. M.	1893
Montagu, Lieut. General A. W.	1881
Montgomery, General G. S., C.S.I.	1874
Moore, Major General A. T., C.B., V.C.	1888
Moore, Lieut. General H. C.B., C.I.E.	1888
Moore, Lieut. General R. A.	1883
Morton, Lieut. General B. W. D.	1886
Moseley, Lieut. General R. S.	1886
Munro, Colonel C. A.	1893
Munro, Lieut. General W.	1885
Murray, Colonel G.	1892
Murray, General J. I., C. B.	1880
Mylne, Lieut. General W. C. R.	1883
Nation, General J. L., C.B.	1879
Nicholl, Lieut. General T.	1888
Nicoll, General H.	1873
Nimmo, Major General T. R., C.B.	1887
Norie, Colonel E. M.	1889
Norman, Lieut. General Sir F. B., K.C.B.	1886
*Norman, General Sir H. W., G.C.B., G.C.M.G., C.I.E.	1882
Nott, General H.	1873
Nuthall, General W. F.	1871
O'Connell, General H. H.	1878
O'Dowda, Colonel J. W.	1892
Olpherts, General Sir W., K.C.B.	1882
Ommanney, Lieut. Col. E. L., C.S.I.	1893
Orchard, Major General M. A. D.	1888
Orr, Major General J. W.	1888
Osborn, Lieut. General W.	1886
Ostrehan, Colonel E. S.	1893
Owen, General W. G.	1878
Palmer, Lieut. General W. H. G.	1886
Parr, Lieut. General W. C.	1881
Parsons, Major General J. E. B.	1886
Pasley, Major General G. J.	1888
Pearse, Colonel C. J.	1891
Pearse, Lieut. General G. G., C.B.	1885
Pemberton, Colonel W. W.	1891
Perkins, Lieut. General Æ., C.B.	1890
Perreau, Colonel M. C.	1892
Phayre, General Sir R., K.C.B.	1877
Phelps, Lieut. General A.	1886
Phillips, Colonel A. M.	1893
Place, General A. F.	1875
Plant, Colonel W. C.	1893
Playfair, Lieut. General E. M.	1885
Plowden, Colonel C. H.	1892
Plowden, Colonel F. D.	1887
Plowden, Colonel G. W. C.	1892
Powlett, Colonel P. W., C.S.I.	1893
Prendergast, Major General G. A.	1888
Preston, Colonel B. H.	1892
Priestley, General F. J. B.	1876
Pringle, Lieut. General G.	1880
Puckle, Colonel H. G.	1890
Raikes, General R. N.	1873
Ramsay, General Hon. Sir H., K.C.S.I., C.B.	1873
Repton, Colonel H. M.	1892
Riach, General W. A.	1878
Rich, General A. N.	1874
Richards, General S.	1874
Rideout, Major General F. G.	1886
Rideout, Lieut. General J. W.	1883
Ritherdon, General A.	1878
Roberts, General, Right Hon. Lord, G.C.B., G.C.S.I., G.C.I.E., V.C.	1890
Rogers, Lieut. General R. G.	1886
Roome, Lieut. General F., C.B.	1884
Rose, Lieut. General H.	1880
Ross, Colonel Sir E. C., C.S.I.	1893
Ross, Colonel W. H.	1890
Rowband, Major General H.	1888
Rowcroft, Major General G. C.	1887
Rowlandson, Major General W.	1886
Rundall, General F. H., C.S.I.	1872
Russell, General Sir E. L., K.C.S.I.	1874
Rutherford, Major General T. W.	1889
Rynd, Colonel P. C.	1891
Sale-Hill, Lieut. General R. S., C.B.	1883
Sartorius, Colonel R. W., C.M.G., V.C.	1891
Schneider, Lieut. General F.	1879
Schneider, General Sir J. W., K.C.B.	1874
Sconce, Colonel J.	1891
Scot, Lieut. General P. G.	1879
Searle, Major General A. T.	1887
Seaton, Colonel W. J.	1893
Sexton, Major General J. M.	1892
Sharpe, Major General C. F.	1888
Shaw, Lieut. General C. R.	1885
Shaw, Lieut. General D.	1886
Shawe, Lieut. General W. B.	1881
Shelley, Major General T. M.	1881
Sherriff, Lieut. General J. P.	1889
Showers, General C. L.	1873
Smart, Lieut. General G.	1878
Smith, Lieut. General C. J.	1885

* *See* Statement of those holding appointments in the service of Government, pages 29 and 30.

OFFICERS in Receipt of Military Pay and Colonel's Allowance at 25*s.* a day and 668*l.* 12*s.* 5*d.* a year, respectively; together 1,124*l.* 17*s.* 5*d.* a Year—*continued.*

NAME.	Date when Granted.	NAME.	Date when Granted.	NAME.	Date when Granted.
Smith, Colonel J. M.	1893	Ternan, General A. H.	1877	Waterman, Lieut. General E. F.	1879
Smith, Lieut. General O. L.	1885	Thompson, Lieut. General C.	1880	Watson, General E. D.	1874
Snow, Major General R. T.	1887	Thompson, General T.	1874	*Watson, General Sir J., K.C.B., V.C.	1886
Stafford, Major General B. T.	1886	Thomson, Major General H. G.	1888	Watson, Colonel T. J.	1889
Standen, Lieut. General D.	1886	Thomson, Major General W. B.	1887	Watts, Colonel J. G.	1891
Stansfeld, Major General H. H.	1883	Thornhill, General A. R.	1873	Watts, General W. H.	1876
Stansfeld, Lieut. General T. W.	1885	Thuillier, General Sir H. E. L., C.S.I.	1877	Way, Colonel G. A.	1893
Stenhouse, Colonel W.	1888	Touch, Lieut. General J. G.	1880	Webster, Lieut. General T. E.	1885
Stevens, General H. B.	1876	Trevor, Colonel E. W.	1893	Weldon, Colonel F.	1893
Steward, Major General C. S.	1892	Tucker, Colonel H. St. G., C.B.	1885	Weldon, Colonel T., C.I.E.	1891
*Stewart, Colonel C. E., C.B., C.M.G., C.I.E.	1892	Tulloch, General J. S. D.	1873	Westropp, Major General G. R. C.	1888
*Stewart, General Sir D. M., Bart., G.C.B., G.C.S.I., C.I.E.	1878	Turnbull, General M. J.	1874	Wemyss, Major General H. M., C.B.	1886
Stewart, Major General J. M.	1887	Turner, General A.	1873	Wheeler, Lieut. General G.	1885
Stirling-Hamilton, Lieut. General Sir W. S., Bart.	1888	Turner, General H. B.	1876	Wheeler, Major General P.	1883
St. Maur Wynch, Colonel H.	1890	Turton, Lieut. General T. T.	1886	Whish, General G. P.	1873
Story, Lieut. General P.	1886	Tyrrell, Major General F. H.	1888	Whitlock, Major General W. H.	1887
Strangways, General G.	1875	Upperton, Colonel J., C.B.	1892	Williams, Major General D. W.	1887
Strickland, Major General W. G. M.	1887	Vaughan, General Sir J. L., K.C.B.	1878	*Williams, Lieut. General Sir E. C. S., K.C.I.E.	1886
Strong, Colonel T. E.	1892	Venour, Lieut. General E.	1891	Williams, Major General L. H.	1888
Strutt, Major General J. R.	1889	Vibart, Colonel E. D. H.	1892	Willoughby, Lieut. General M. W., C.S.I.	1887
Stuart, Colonel C. J.	1890	Walker, Lieut. General G. A.	1884	Wintle, Major General H. R.	1888
Sturt, Major General C. S.	1886	Walker, General G. W.	1876	Wood, General H. H. A., C.B.	1881
Swanston, Major General N.	1889	Wallace, Lieut. Gen. R. R.	1885	Woodhouse, Colonel H.	1888
Swiney, Major General J.	1887	Walton, Lieut. General B., C.I.E.	1886	Worsley, Colonel H. R. B., C.B.	1890
Swinhoe, Colonel C.	1893	Ward, Colonel H. C. E., C.I.E.	1893	Worsley, Major General R.	1888
Tanner, Colonel H. C. B.	1892	Wardrop, Major General A.	1888	Wright, Colonel H. C.	1893
Tanner, Major General Sir O. V., K.C.B.	1888	Warrington, Major General H. H. C. G.	1886	Wright, General Sir T., K.C.B.	1880
Tennant, Lieut. General T. B. E.	1889	Waterfield, Colonel W. G., C.S.I.	1890	Young, General J. N.	1878
				Younghusband, General R. R., C.B.	1875

OFFICERS in receipt of MILITARY PAY and COLONEL'S ALLOWANCE, who draw more than 1,124*l.* 17*s.* 5*d.* a year.

NAME.		£. *s.* *d.*	Amount. £. *s.* *d.*	Date when Granted.
Abbott, General J., C.B.	Military Pay at 25*s.* a day	456 5 –	1,174 17 5	1869
	Colonel's Allowance	668 12 5		
	Wound Pension	50 – –		
Anderson, General G. G.	Military Pay at 25*s.* a day	456 5 –	1,194 17 5	1878
	Colonel's Allowance	668 12 5		
	Wound Pension	70 – –		
Anderson, General W. W.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1874
	Colonel's Allowance	668 12 5		
Arbuthnot, Lieut. General G. A.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1888
	Colonel's Allowance	668 12 5		
Browne, General Sir S. J., G.C.B., K.C.S.I., V.C.	Military Pay at 25*s.* a day	456 5 –	1,324 17 5	1878
	Colonel's Allowance	668 12 5		
	Wound Pension	200 – –		
Brownlow, General Sir C. H., G.C.B.	Military Pay at 25*s.* a day	456 5 –	1,224 17 5	1885
	Colonel's Allowance	668 12 5		
	Wound Pension	100 – –		

* *See* Statement of those holding appointments in the service of Government, page 30.

OFFICERS in Receipt of Military Pay and Colonel's Allowance, who draw more than 1,124*l.* 17*s.* 5*d.* a year—*continued.*

NAME.		£. s. d.	Amount. £. s. d.	Date when Granted.
Buchanan, General J.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1876
	Colonel's Allowance	668 12 5		
Cafe, Lieut. General, W. M., V.C.	Military Pay at 25*s.* a day	456 5 –	1,224 17 5	1876
	Colonel's Allowance	668 12 5		
	Wound Pension	100 – –		
Chamberlain, General Sir N. B., G.C.B., G.C.S.I.	Military Pay at 25*s.* a day	456 5 –	1,474 17 5	1874
	Colonel's Allowance	668 12 5		
	Wound Pension	350 – –		
Chambers, Major General B. R.	Military Pay at 25*s.* a day	456 5 –	1,194 17 5	1888
	Colonel's Allowance	668 12 5		
	Wound Pension	70 – –		
Collett, Colonel Sir H., K.C.B.	Military Pay at 25*s.* a day	456 5 –	1,224 17 5	1881
	Colonel's Allowance	668 12 5		
	Wound Pension	100 – –		
Cookson, Lieut. General J. G.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1878
	Colonel's Allowance	668 12 5		
Daly, General Sir H., G.C.B., C.I.E.	Military Pay at 25*s.* a day	456 5 –	1,224 17 5	1878
	Colonel's Allowance	668 12 5		
	Wound Pension	100 – –		
Dumbleton, General C.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1877
	Colonel's Allowance	668 12 5		
Dyneley, Lieut. General H. E.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1884
	Colonel's Allowance	668 12 5		
Forbes, General Sir J., K.C.B.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1869
	Colonel's Allowance	668 12 5		
Fraser, Colonel H.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1890
	Colonel's Allowance	668 12 5		
Grant, Colonel G. C.	Military Pay at 25*s.* a day	456 5 –	1,194 17 5	1891
	Colonel's Allowance	668 12 5		
	Wound Pension	70 – –		
*Grant, Field Marshal Sir P., G.C.B., G.C.M.G.	Half Pay	1,300 – –	1,600 – –	1883
	Wound Pension	300 – –		
Hood, General J. C., C.B.	Military Pay at 25*s.* a day	456 5 –	1,324 17 5	1878
	Colonel's Allowance	668 12 5		
	Wound Pension	200 – –		
Johnson, General Sir A. B., K.C.B.	Military Pay at 25*s.* a day	456 5 –	1,504 17 5	1884
	Colonel's Allowance	668 12 5		
	Also receives as late Secretary, Military Department, India Office	380 – –		
Keyes, General Sir C. P., G.C.B.	Military Pay at 25*s.* a day	456 5 –	1,324 17 5	1881
	Colonel's Allowance	668 12 5		
	Wound Pension	200 – –		
Mackenzie, Colonel A. R. D., C.B.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1893
	Colonel's Allowance	668 12 5		
MacLean, Major General C. S., C.B., C.I.E.	Military Pay at 25*s.* a day	456 5 –	1,194 17 5	1891
	Colonel's Allowance	668 12 5		
	Wound Pension	70 – –		
MacMullen, General S. F.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1870
	Colonel's Allowance	668 12 5		
Macnaghten, Colonel A. W.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1892
	Colonel's Allowance	668 12 5		

* *See* Statement of those holding appointments in the service of Government, page 29.

OFFICERS in Receipt of Military Pay and Colonel's Allowance, who draw more than 1,124*l.* 17*s.* 5*d.* a year—*continued.*

NAME.		£. s. d.	Amount. £. s. d.	Date when Granted.
Probyn, General Sir D. M., K.C.B., K.C.S.I., V.C.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1893
	Colonel's Allowance	668 12 5		
Radcliffe, General G. T.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1876
	Colonel's Allowance	668 12 5		
Reid, General Sir C., K.C.B.	Military Pay at 25*s.* a day	456 5 –	1,324 17 5	1873
	Colonel's Allowance	668 12 5		
	Wound Pension	200 – –		
Snow, General T. R.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,464 15 9	1875
	Colonel's Allowance	668 12 5		
	Wound Pension	200 – –		
Stack, Colonel C. E.	Military Pay at 32*s.* 8*d.* a day	596 3 4	1,264 15 9	1890
	Colonel's Allowance	668 12 5		
Thomson, Lieut. General M.	Military Pay at 25*s.* a day	456 5 –	1,194 17 5	1880
	Colonel's Allowance	668 12 5		
	Wound Pension	70 – –		

MILITARY RETIRED PAY.—Granted under INDIAN ARMY REGULATIONS.

OFFICERS in receipt of MILITARY RETIRED PAY.

NAME.	Amount. £. s. d.	Date when Granted.
Adamson, Colonel D.	571 – – (25 – – commuted.)	1887
Alexander, Colonel J. H.	880 – – (80 – – commuted.)	1891
Alexander, Major General W. R. E.	870 11 –	1876
Allardyce, Colonel J.	521 8 – (229 8 – commuted.)	1877
Allen, Major General F.	783 5 –	1885
Anderson, Major General D. G.	585 – –	1872
Anderson, Colonel J. W. M.	783 5 –	1888
Anderson, Major General R. P.	928 6 –	1877
Anderson, Colonel W.	783 5 –	1888
Andrew, Lieut. Colonel, D. C.	595 – – (198 – – commuted.)	1889
Andrews, Major General C.	789 10 –	1874
Angelo, Lieut. General J. A.	1,000 – –	1882
Angelo, Colonel R. F.	571 – – (190 6 8 commuted.)	1883
Angus, Major General J. A.	667 7 – (375 7 – commuted.)	1874
Annand, Colonel J. H.	726 5 –	1890
Armstrong, Major General C.	891 8 –	1881
Wound Pension	100 – –	
Armstrong, Major General E. F. A.	783 5 – (83 – – commuted.)	1884
Armstrong, Lieut. Colonel M.	700 – – (100 – – commuted.)	1892
Ashburner, Major General G. E.	1,124 17 – (668 12 – commuted.)	1876
Atkinson, Colonel S. E.	783 5 – (248 – – commuted.)	1891
Atlay, Major General E., C.B.	615 – –	1872
Babbage, Major General H. P.	693 16 –	1874
Babington, Colonel C. W.	700 – – (233 6 8 commuted.)	1892
Bacon, Major General E. A. H.	827 18 –	1876
Badgley, Colonel W. F.	783 5 –	1889
Bailey, Colonel F.	683 8 6	1892
Baker, Major General R. J.	689 18 – (324 18 – commuted.)	1876
Baker, Colonel W. A.	726 5 – (20 – – commuted.)	1884
Bance, Colonel L. B.	783 5 –	1890
Barchard, Colonel C. H., C.B.	654 1 –	1875
Barrow, Major General de S.	1,124 17 –	1880
Bartleman, Major General J.	622 – –	1884
Barton, Major General N.	779 6 –	1881
Barwell, General C. A., C.B.	1,124 17 –	1880
Basden, Major General C. B.	1,124 17 –	1879
Basevi, Colonel C. E.	575 – –	1881
Bates, Colonel C. E.	460 – –	1882
Wound Pension	70 – –	
Bates, Major General J.	1,124 17 – (668 12 – commuted.)	1879
Battiscombe, Colonel E. P.	890 – –	1892
Battye, Major General A. F.	1,124 17 –	1882
Battye, Major General G. M.	689 4 –	1877
Battye, Major General H. D.	783 5 –	1884

OFFICERS in receipt of Military Retired Pay—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Bax, Colonel W. I.	700 – –	1892
Baylay, Colonel C. A.	783 5 –	1890
Bayley, Colonel H. E. D.	700 – – (100 – – commuted.)	1892
Bayly, Colonel A. R.	623 19 – (258 19 – commuted.)	1877
Bazett, Lieut. Colonel R.	595 – –	1887
Bean, Major General J. W. F.	1,124 17 – (668 12 – commuted.)	1880
Beatson, Major General A. B.	833 6 –	1875
Beatty, Colonel J.	1,000 – –	1889
Beavan, Colonel R.	700 – –	1892
Becher, Major General A.	985 19 –	1878
Becher, Colonel A. W. R.	700 – – (233 6 8 commuted.)	1892
Beckett, Colonel S., C.B.	783 5 –	1889
Beddome, Colonel R. H.	873 6 –	1881
Bedford, Major General J. H.	700 – – (150 – – commuted.)	1887
Begbie, Lieut. Colonel A. G.	631 19 1	1893
Bell, Major General C. J. R.	625 5 –	1880
Bell, Colonel H. J.	700 – –	1884
Beresford, Major General G. de la P.	825 4 –	1880
Beresford, Major General J. B.	689 4 –	1877
Berkeley, Major General E. S.	583 5 –	1886
Bernard, Colonel H. L. C.	622 5 – (257 5 – commuted.)	1879
Berthon, Major General J. F.	625 19 –	1877
Berthon, Major General T. P.	1,000 – –	1890
Bett, Major General H. I.	653 14 –	1875
Beville, Major General H., C.B.	984 12 –	1880
Beynon, Major General W. H.	929 9 – (473 4 – commuted.)	1881
Biden, Colonel H.	597 18 –	1875
Binny, Major General W. H.	985 19 –	1878
Birch, Colonel W. B.	783 5 –	1890
Bishop, Major General H. P.	736 5 –	1887
Bisset, Colonel W.	900 – –	1893
Bivar, Major General H. S.	1,124 17 –	1878
Black, Major General J.	698 5 –	1874
Blair, Colonel H. F.	585 – –	1883
Blakeney, Colonel W.	550 11 –	1878
Blaxland, Colonel J. S.	700 – –	1891
Blenkinsop, Colonel E. G.	700 – –	1891
Blowers, Major General C. E.	713 5 –	1887
Blowers, Colonel W. H.	656 – –	1877
Blunt, Colonel A.	575 – –	1872
Bogle, Major General A. H.	700 – – (200 – – commuted.)	1882
Boileau, Major General N. E.	654 1 – (289 1 – commuted.)	1874
Bolton, Major General R. H.	1,124 17 –	1880
Bond, Major General F. W.	1,000 – –	1878
Bonnor, Colonel, R. M.	521 8 – (229 8 – commuted.)	1875
Bonus, Major General J.	880 – –	1888
Boswell, Major General J. J., C.B.	783 5 –	1885
Boulderson, Colonel S. S.	622 5 –	1876
Bourchier, Major General Sir G., K.C.B.	836 5 –	1872
Bowen, Major General G. B.	616 18 – (324 18 – commuted.)	1878
Bowen, Major General W. T.	689 4 –	1876
Bowie, Major General C. V.	615 – –	1872
Boyd, Major General M.	830 14 – (465 14 – commuted.)	1881
Bracken, Major General R. D'O. C.	821 12 – (365 7 – commuted.)	1880
Bradford, Major General E.	600 – –	1873
Bradstreet, Colonel C. R.	700 – – (70 – – commuted.)	1891
Brandreth, Colonel A. M.	1,000 – –	1892
Branfill, Major General B. R.	622 – –	1884
Branson, Colonel C. E. D.	700 – –	1892
Brereton, Major General J. A.	581 19 –	1877
Bridges, Colonel C. H.	783 5 –	1891
Briggs, Major General D.	706 6 – (414 8 – commuted.)	1874
Britten, Major General T. E.	783 5 –	1882
Broome, Colonel A. P.	700 – – (200 – – commuted.)	1891
Brough, Colonel W. R. C.	502 – –	1885
Brown, Major General C. L.	1,124 17 –	1881
Brown, Major General G. R.	890 – –	1878
Brown, Major General W. T., C.B.	726 5 –	1878
Brown, Colonel W. T.	595 – –	1885
Browne, Colonel A. A. P.	700 – –	1882
Browne, Major General C. F.	623 9 – (331 9 – commuted.)	1874
Brownlow, Lieut. General H. A.	1,000 – – (150 – – commuted.)	1886
Bruce, Colonel A.	525 7 –	1881
Bruce, Major General A. A.	985 19 –	1882
Bruce, Major General A. J.	689 4 –	1877
Bruce, Lieut. General H. Le G., C.B.	1,000 – – (55 – – commuted.)	1878
Bruce, Colonel T. F.	571 – –	1887
Wound Pension	75 – –	
Buckle, Major General C. R.	700 – –	1886
Budd, Major General R. C.	783 5 –	1887
Bullock, Colonel R.	783 5 –	1891
Burlton, Major General N. R.	622 – –	1885
Burton, Colonel W. H.	1,000 – – (60 – – commuted.)	1890
Buttanshaw, Colonel T.	550 11 –	1879
Cadell, Lieut. General A.	1,000 – –	1882
Cadell, Colonel R.	658 4 –	1880
Caine, Lieut. General W. H.	1,000 – –	1892
Cambridge, Colonel J. P.	622 5 –	1876
Campbell, Colonel A. D.	783 5 –	1890
Campbell, Major General A. H. E.	783 5 – (83 5 – commuted.)	1886
Campbell, Colonel C. C., D.S.O.	700 – –	1886
Campbell, Colonel C. H.	512 – –	1886
Campbell, Major General C. W.	745 5 –	1886

OFFICERS in receipt of Military Retired Pay—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Campbell, Colonel J. A.	594 8 –	1878
Campbell, Colonel J. G.	700 – –	1889
Campbell, Colonel J. H.	700 – –	1891
Campbell, Major General J. P. W.	875 11 –	1876
	(419 6 – commuted.)	
Wound Pension	200 – –	
Campbell, Colonel L. F.	571 – –	1887
	(100 – – commuted.)	
Campbell, Major General W. M.	575 – –	1884
Campbell-Walker, Colonel I.	700 – –	1892
Cantis, Colonel W.	565 – –	1861
Cardew, Colonel F.	700 – –	1890
Carey, Major General de V. F.	716 5 –	1880
Carleton, Colonel G.	615 – –	1872
Carnegie, Major General G. F.	730 7 –	1875
Carnell, Major General W.	825 4 –	1879
Carr, Colonel G., C.B.	636 5 –	1861
Carter, Major General G. M.	1,051 13 –	1876
Carter-Campbell, Colonel T. T.	605 – –	1887
Castell, Colonel J. H.	622 5 –	1881
Cave, Major General G. N.	1,124 17 –	1879
Cavenagh, Major General G.	689 4 –	1876
Chalmers, Colonel H. B.	524 18 –	1876
Chambers, Major General R. W.	875 11 –	1875
Chambers, Colonel W. E.	783 5 –	1889
Chamier, Lieut. General S. H. E., C.B.	980 – –	1886
Champion, Major General J. H.	1,124 17 –	1877
Chapman, Major General I. F.	870 11 –	1881
Charles, Lieut. Colonel J.	890 – –	1892
Cherry, Major General E. M.	783 5 –	1886
Cherry, Colonel F. S.	783 5 –	1890
Chichester, Major General H.	706 5 –	1886
Christopher, Major General L. R.	1,124 17 –	1878
Chrystie, Major General W.	605 – –	1883
Claridge, Major General H. C. Z.	1,124 17 –	1882
Clark, Colonel C.	600 – –	1879
Wound Pension	70 – –	
Clark-Kennedy, Major General A. K.	1,124 17 –	1875
Clarke, Colonel C. D. S.	572 8 –	1875
Clarke, Colonel H. S.	585 – –	1885
Clarke, Lieut. Colonel H. W.	716 5 –	1891
Clarke, Major General J.	565 – –	1861
Clarke, Colonel S. C.	716 5 –	1891
Clarke, Major General W. C.	1,051 8 –	1878
	(595 3 – commuted.)	
Clay, Major General A. D.	870 11 –	1880
Cleland Colonel W.	700 – –	1887
Clementi, Colonel M.	783 5 –	1890
Clerk, Major General T.	1,124 17 –	1874
	(668 12 – commuted.)	
Codrington, Major General R.	706 5 –	1861
Coghill, Colonel K. J. W., C.B.	700 – –	1883
Coke, Major General Sir J., K.C.B.	656 5 –	1861
Cole, Major General R. A.	783 5 –	1886
	(261 1 8 commuted.)	
Coles, Major General T. G.	790 4 –	1879
	(333 19 – commuted.)	
Colquhoun, Lieut. Colonel J. A. S.	890 – –	1892
Combe, Major General J. J.	1,051 2 –	1874
Coningham, Major General H. E.	654 – –	1886
Coningham, Colonel W.	571 – –	1885
Conolly, Colonel E. R.	783 5 –	1890
Conway-Gordon, Colonel L., C.I.E.	890 – –	1892
Cookworthy, Major General C.	615 – –	1872
Coote, Major General C. G. H.	987 12 –	1877
Cory, Lieut. Colonel A.	502 4 –	1876
	(210 4 – commuted.)	
Cotton, Colonel C. McC.	750 – –	1880
Cotton, Lieut. Colonel F. F.	595 – –	1888
Couchman, Major General R. S.	1,124 17 –	1879
Court, Colonel H. S.	783 5 –	1888
Courtenay, Major General H. R.	615 – –	1872
Cowan, Colonel S. H.	700 – –	1891
Cowie, Colonel D.	700 – –	1890
	(100 – – commuted.)	
Cox, Major General C. V., C.B.	746 5 –	1872
Cox, Major General C. W.	658 4 –	1875
	(293 4 – commuted.)	
Coxe, Major General H. W. H.	786 14 –	1874
Cracroft, Major General B.	654 – –	1885
Craster, Major General G. A.	1,000 – –	1888
Craster, Colonel W. R.	890 – –	1890
Creagh, Major General W.	924 11 –	1880
Creak, Colonel H. C.	571 – –	1887
	(50 – – commuted.)	
Crofton, Lieut. General J.	1,000 – –	1882
Crowdy, Colonel J. H.	624 9 7	1890
Crowe, Major General T. C.	625 – –	1878
Cumberland, Major General W. B.	880 – –	1885
Cumberlege, Colonel A. B.	550 19 –	1877
Cumberlege, Colonel H. O.	850 – –	1891
Cuming, Major General W. H.	733 19 –	1874
Cunliffe, Major General G. G.	870 11 –	1880
	(414 6 – commuted.)	
Cunliffe, Major General R. H.	783 5 –	1883
Cunningham, Major General Sir A., K.C.I.E., C.S.I.	456 5 –	1862
	Rs. a. p.	
Also receives as late Director General, Archæological Survey of India.	2,000 – –	
	£. s. d.	
Cunningham, Lieut. Colonel A. J. C.	716 5 –	1891
Cunningham, Lieut. Colonel C.	657 – 8	1893
Cunningham, Major General P. S.	1,124 17 –	1880
	(668 12 – commuted.)	
Cunningham, Major General W. R.	987 12 –	1875
Currie, Colonel J.	522 9 –	1876
Currie, Colonel J. R.	522 12 –	1876
Cuyler, Colonel G. A.	549 5 –	1875
Dance, Major General E. W.	910 – –	1878
	(310 – – commuted.)	
Dandridge, Major General C. C.	693 16 –	1876
	(328 16 – commuted.)	
Dangerfield, Lieut. Colonel G.	502 – –	1872
Daniel, Major General J.	1,050 3 –	1874
Davidson, Major General A.	706 5 –	1878
Davidson, Major General A. H.	716 5 –	1889

OFFICERS in Receipt of Military Retired Pay—*continued*.

NAME.	Amount.	Date when Granted.
	£. s. d.	
Davidson, Major General J.	873 6 –	1877
Davidson, Major General R.	985 19 –	1879
Davies, Major General F. J.	1,124 17 –	1879
Davies, Major General J. S.	1,124 17 –	1877
Davies, Major General L. M.	785 1 –	1879
Davis, Colonel T. A.	900 – –	1888
Davison, Major General G.	729 8 – (364 8 – commuted.)	1875
Dawson, Lieut. General A. H.	1,000 – –	1883
De Bourbel, Major General R.	1,000 – – (200 – – commuted.)	1887
De Brett, Major General H.	783 5 –	1886
De Bude, Lieut. Colonel F. R.	585 – –	1872
Delafosse, Major General H. G., C.B.	800 – – (233 6 8 commuted.)	1887
Delane, Lieut. Colonel W.	502 – –	1872
De Lousada, Colonel H. F.	522 – –	1885
*Dennehy, Major General T., C.I.E.	783 5 – (233 – – commuted.)	1885
Denniss, Major General A. D.	736 5 –	1873
Des Vœux, Major General A. A.	749 9 – (293 4 – commuted.)	1880
De Vitré, Major General W. D.	900 – –	1885
Dick, Major General W. A.	587 8 –	1874
Dickens, Lieut. General C. H., C.S.I.	1,000 – –	1878
Dickins, Colonel F.A.	622 8 –	1875
Dobbs, Colonel A. F.	783 5 – (150 – – commuted.)	1890
Douglas, Major General H. McD.	783 5 –	1886
Doveton, Lieut. Colonel H.	585 – –	1847
Dowden, Colonel T. F.	1,000 – –	1893
Dowell, Major General W.	726 5 –	1878
D'Oyly, Major General Sir C. W., Bart.	738 18 –	1874
*Ducat, Colonel W. M.	880 – –	1890
Dun, Major General C. W.	779 6 –	1876
Duncan, Major General H. T., C.S.I.	790 4 –	1880
Dundas, Major General C. S.	910 – –	1878
Dundas, Colonel R. B.	838 17 –	1879
Durand, Colonel A.	571 – –	1882
Durand, Colonel C. J.	595 – –	1886
Dwyer, Major General H. A.	1,124 17 –	1878
Dyke, Colonel E. H.	880 – –	1890
Earle, Colonel E. L.	623 11 –	1879
Edgcome, Major General W. H.	880 – –	1885
Ekins, Major General C. C.	580 14 –	1879
Elder, Colonel J. J.	738 18 – (373 18 – commuted.)	1881
Elderton, Major General A.	1,050 3 – (593 18 – commuted.)	1880
Wound Pension	70 – –	
Eliot, Colonel H. E.	700 – –	1892
Eliott, Major General H. M.	689 4 –	1875
Elliot, Major General M.	880 – –	1887
Ellis, Major General F. J.	689 18 –	1876
Emerson, Major General J.	1,124 17 –	1880
Engledue, Colonel W. J.	630 19 9	1891
Etheridge, Major General A. T.	982 13 –	1877

NAME.	Amount.	Date when Granted.
	£. s. d.	
Evans, Colonel E. L. M.	581 19 –	1875
Evezard, Colonel G. C.	984 12 – (528 7 – commuted.)	1879
Fairlie, Lieut. Colonel J. R.	524 18 – (232 18 – commuted.)	1875
Falconet, Major General G. P. de P.	880 – –	1886
Falls, Major General A. V.	1,000 – –	1878
Farewell, Major General W. T. F.	1,124 17 –	1880
Farquharson, Colonel G. McB. B.	733 19 – (368 19 – commuted.)	1874
Farrington, Lieut. General G. B.	595 – –	1885
Fendall, Major General J.	830 3 –	1877
Ferris, Colonel J. L.	783 5 –	1891
Fife, Lieut. General J. G	890 – –	1878
Filgate, Colonel A. J.	880 – –	1890
Finch, Major General A. U. H.	585 – –	1878
Finch, Major General W. J.	605 – – (240 – – commuted.)	1886
Findlay, Major General H. M.	706 5 –	1884
Firth, Major General H. H.	1,124 17 –	1880
Firth, Major General R. F.	783 5 –	1887
Fischer, Colonel B.	654 – – (154 – – commuted.)	1889
Fischer, General J. F.	1,000 – – (333 6 8 commuted.)	1887
Fitzgerald, Colonel J.	783 5 –	1889
Fitzgerald, Major General M. M.	880 – –	1884
Fitz Hugh, Major General A., C.B.	713 5 –	1886
Fletcher, Colonel C. W.	654 1 –	1880
Wound Pension	70 – –	
Fletcher, Major General H. C.	729 8 –	1876
Fooks, Major General W. K.	615 – –	1872
Foord, Colonel A. W.	654 – – (154 – – commuted.)	1889
Foord, Lieut. General E. A.	910 – –	1878
Foord, Major General W. O.	622 – –	1887
Forbes, Lieut. Colonel H. T.	622 5 – (257 5 – commuted.)	1879
Forbes, Colonel J. G.	1,000 – –	1892
Forbes, Colonel W. E.	713 5 –	1889
Forbes-Robertson, Colonel J.	521 8 –	1875
Ford, Major General B.	921 19 –	1875
Ford, Colonel H. L. E.	900 – –	1893
Forlong, Major General J. G. R.	736 13 –	1876
Forster, Major General T. F.	929 16 –	1880
Forsyth, Major General A. G.	1,052 10 –	1879
Forth, Colonel A. C.	553 15 –	1880
Fox, Colonel E. S.	569 11 –	1881
Fowle, Major General C. S.	620 16 –	1874
Francis, Major General A.	693 16 –	1877
Francis, Major General F. E.	730 7 –	1874
Frankland, Colonel C.	700 – –	1889
Fraser, Colonel A. R.	1,051 13 – (595 8 – commuted.)	1874
Fraser, Colonel G. L.	549 5 –	1875
Free, Colonel J. F.	890 – –	1892
Fuller, General J. A.	1,000 – –	1883

* *See* Statement of those holding Appointments in the service of Government, page 30.

OFFICERS in Receipt of Military Retired Pay—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Fulton, Major General J.	750 – –	1883
Gage, Colonel E.	1,124 17 – (668 12 – commuted.)	1876
Garnault, Colonel A. E.	890 – –	1892
Garton, Colonel W. H.	622 8 –	1880
Gaye, Major General D.	920 – –	1879
Gibbs, Colonel G. R.	783 5 – (100 – – commuted.)	1890
Gilbert-Cooper, Colonel E. M.	730 7 – (365 7 – commuted.)	1878
Gillespie, Major General W. A.	654 – –	1883
Glascock, Major General T. B. M.	622 – –	1887
Glasspole, Colonel W. A.	524 18 –	1875
Gleig, Lieut. Colonel C. F.	700 – –	1890
Gloag, Lieut. General A. R.	880 – –	1884
Godby, Major General C. J.	1,052 2 –	1882
Godfrey, Colonel W. H. R.	987 12 – (531 7 – commuted.)	1882
Goldie, Colonel B. J.	880 – –	1892
Goldsmid, Major General Sir F. J., K.C.S.I., C.B.	987 12 – (531 7 – commuted.)	1874
Gordon, Lieut. General B. L.	1,000 – – (330 – – commuted.)	1890
Gordon, Major General J.	877 19 –	1879
Gordon, Major General P.	656 5 –	1861
Gowan, Lieut. Colonel W. E.	700 – –	1892
Gowan, Major General J. Y.	831 8 –	1874
Graham, Major General A. W.	733 19 –	1877
Graham, Major General G. F.	783 5 – (150 – – commuted.)	1886
Graham, Major General G. F. I.	622 – – (207 – – commuted).	1887
Graham, Colonel J.	654 19 –	1879
Graham, Major General J. M.	787 14 –	1879
Graham, Colonel R. B.	783 5 –	1889
Grant, Colonel C.	622 – –	1887
Grant, Colonel F. W.	783 5 –	1889
Grant, Major General J. M.	833 6 –	1880
Grant, Colonel J. P.	522 3 4	1890
Grant, Major General R. G. H.	635 – –	1872
Graves, Colonel W.	689 4 – (324 4 – commuted.)	1874
Gray, Lieut. General W. J.	1,000 – –	1882
Greenfield, Colonel J. H. L.	571 – –	1887
Greig, Colonel P. H.	700 – –	1892
Griffin, Colonel R. D.	502 4 –	1876
Griffith, Major General C. M.	745 5 –	1885
Griffith, Colonel J. G. E.	783 5 –	1888
Griffiths, Major General C. J.	745 5 – (248 8 4 commuted.)	1887
Grove, Colonel H. L.	779 6 – (414 6 – commuted.)	1879
Grove, Lieut. Colonel W. G.	626 6 – (261 6 – commuted.)	1877
Guerin, Colonel E. A.	656 5 –	1861
Gulliver, Lieut. General H. W.	1,000 – –	1882
Hadow, Major General F. E.	1,000 – –	1892
Haig, Major General C. T.	1,000 – –	1891
Haig, Major General F. T.	746 5 –	1878
Haig, Major General M. R.	921 19 –	1881
Hailes, Major General J. C.	880 – –	1878
Hall, Colonel M.	700 – – (50 – – commuted.)	1889
Hallett, Colonel C. T.	661 12 –	1874
Hamilton, Colonel O.	1,051 13 – (595 8 – commuted.)	1875
Hammond, Major General H.	746 5 –	1872
Hammond, Colonel H. A.	783 5 –	1891
Hanna, Colonel H. B.	522 3 4	1889
Hanson, Colonel G. W.	690 7 – (325 7 – commuted.)	1879
Harcourt, Colonel A. F. P.	783 5 –	1889
Harcourt, Major General P. H.	706 5 –	1884
Harris, Major General J. T.	616 4 –	1881
Harris, Colonel T. M.	900 – –	1882
Harrison, Major General T. B.	986 17 –	1881
Harvey, Lieut. Colonel E.	698 13 11	1892
Harward, Major General T. N.	1,000 – – (200 – – commuted.)	1885
Hassard, Colonel R. D.	588 12 –	1874
*Hasted, Colonel J. O.	1,000 – –	1890
Hatch, General W. S.	1,000 – –	1882
Haultain, Lieut. Colonel F. M.	786 10 – (421 10 – commuted.)	1874
Havelock, Colonel A. C.	783 5 –	1888
Hawes, Major General W. H.	929 9 –	1880
Hawkins, Major General E. L.	890 – –	1886
Hawthorn, Colonel G. S.	522 9 –	1880
Hay, Major General J. C.	783 5 –	1886
Hay, Major General W.	783 5 –	1886
Heath, Major General A. H.	890 – –	1878
Heaviside, Lieut. Colonel W. J.	605 – –	1888
Hebbert, Colonel W. S.	890 – –	1893
Henderson-Cleland, Major General J. W.	783 5 –	1886
Herbert, Major General C.	1,124 17 –	1878
Herschel, Colonel J.	605 – –	1886
Hessey, Colonel W. H.	781 12 – (325 7 – commuted.)	1877
Hewetson, Colonel C. C.	783 5 – (183 – – commuted.)	1889
Hewetson, Colonel G. S. B.	522 – –	1883
Hewett, Colonel G. L. K.	783 5 –	1889
Heysham, Major General B. F.	730 7 –	1880
Heywood, Colonel J. M.	880 – –	1889
Higginson, Lieut. Colonel H. S.	605 – –	1889
Hill, Major General E.	783 5 –	1885
Hill, Major General J. T.	1,051 2 –	1881
Hilliard, Major General G. T.	894 14 –	1879
Hills, Major General J., C.B.	880 – –	1887
Hills-Johnes, Lieut. General Sir J., K.C.B., V.C.	1,000 – –	1888
Hire, Major General S. J.	986 17 –	1877
Hitchins, Colonel H. O.	700 – –	1882

* *See* Statement of those holding appointments in the service of Government, page 30.

OFFICERS in Receipt of Military Retired Pay—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Hodgson, Colonel C. M.	700 – –	1891
Hodgson, Colonel F. G.	740 7 – (375 7 – commuted.)	1877
Hodgson, Colonel H. N.	689 4 – (324 4 – commuted.)	1876
Hog, Lieut. General T. I. M.	880 – –	1885
Hoggan, Major General J. W., C.B.	820 13 –	1881
Holberton, Colonel T. N.	1,000 – –	1889
Hole, Lieut. Colonel F.	571 – –	1888
Holland, Major General L. H. H.	779 6 –	1874
Holland, Colonel H. W., C.B.	982 13 – (526 8 – commuted.)	1877
Holland, Colonel T. W.	780 9 – (324 4 – commuted.)	1876
Holmes, Major General G. E.	926 15 –	1874
Holmes, Major General P. L.	984 12 –	1877
Home, Colonel R., C.I.E.	1,000 – –	1889
Home, Colonel S. B.	850 – –	1891
Hooper, Major General G. S.	783 5 – (261 5 – commuted.)	1886
Hopkinson, Colonel W.	700 – –	1892
Horsley, Major General F.	692 – –	1883
Hoseason, Major General H.	1,052 10 – (596 5 – commuted.)	1874
Wound Pension	100 – –	
Houghton, Major General R.	783 5 –	1886
Hudleston, Colonel J.	783 5 –	1876
Hughes, Major General C. J.	703 5 –	1886
Hughes, Colonel W. G.	654 – –	1889
Hughes-Hallett, Colonel W.	700 – –	1893
Hume, Colonel E. T.	880 – – (100 – – commuted.)	1890
Hunter, Colonel C.	1,000 – –	1888
Hunter, Colonel C. P.	522 12 –	1879
Hunter, Lieut. Colonel J.	512 – –	1872
Hunter, Major General J. N.	706 5 –	1883
Hutchinson, Major General A. R. E.	873 6 –	1877
Hutchinson, Major General G., C.B., C.S.I.	693 16 –	1876
Huyshe, Colonel D. F.	605 – –	1889
Innes, Lieut. General J. J. Mc. L.	1,000 – – (320 – – commuted.)	1886
Iredell, Colonel J. S.	478 – –	1886
Wound Pension	200 – –	
Irvine, Major General C.	787 14 –	1874
Irvine, Colonel J. S.	571 – –	1886
Isacke, Colonel L. H.	654 19 –	1880
Jackson, Colonel G. C.	783 5 –	1891
Jacob, Colonel H. E.	986 17 – (530 12 – commuted.)	1876
Jacob, Colonel J.	745 5 –	1886
Jacob, Colonel W. V. F.	783 5 –	1888
Jago, Colonel R. S.	783 5 – (261 – – commuted.)	1887
James, Colonel C.	580 14 –	1876
James, Colonel J. P.	713 5 – (13 5 – commuted.)	1888
James, Major L. H. S.	595 – – (230 – – commuted.)	1887
Jameson, Colonel C.	783 5 –	1884
Jeffreys, Colonel W.	880 – –	1887
Jenkins, Major General A.	1,052 2 –	1882
Jenkins, Major General C. V.	783 5 – (261 1 8 commuted.)	1885
Jenkins, Colonel F. H.	783 5 –	1885
Jennings, Major General C. J.	522 3 4	1886
Johnstone, Colonel H. C.	1,124 17 – (668 12 – commuted.)	1878
Johnstone, Colonel J. W. H.	783 5 –	1887
Jones, Colonel A. F.	700 – –	1889
Jones, Major General H. L.	706 5 –	1885
Jones, Lieut. General J.	890 – –	1878
Jones, Major General R. G.	926 15 –	1875
Jopp, Lieut. Colonel K.	636 5 –	1861
Jopp, Colonel K. A.	890 – –	1891
Judge, Lieut. Colonel C. N.	575 – – (210 – – commuted.)	1881
Keays, Colonel C. F.	689 4 – (324 4 – commuted.)	1881
Keays, Colonel W. T.	571 – –	1886
Keer, Colonel J.	928 6 – (472 1 – commuted.)	1880
Kemball, Major General J. S.	1,124 17 –	1876
Kemble, Colonel H. C.	783 5 – (60 – – commuted.)	1889
Kennedy, Major General J. D.	956 5 –	1861
Kenny, Colonel J. W. G.	656 5 –	1861
Kenney-Herbert, Colonel A. R.	700 – – (233 – – commuted.)	1892
Kerr, Colonel J. M.	783 5 –	1888
Kinsman, Colonel H. I.	726 5 – (96 – – commuted.)	1891
Knocker, Major General J. B.	1,051 13 –	1878
Knowles, Colonel F.	783 5 –	1889
Lamb, Major General C. F. G.	1,124 17 –	1879
Lamb, Lieut. Colonel G.	595 – –	1886
Lambert, Colonel G. C.	600 – –	1881
Lambert, Major General W. R.	1,124 17 –	1880
Lampen, Major General J.	783 5 –	1885
Lance, Colonel W. H. J.	521 8 – (229 8 – commuted.)	1878
Landon, Colonel A.	700 – – (100 – – commuted.)	1891
Lane, Major General C. S.	783 5 –	1882
Lang, Colonel A. M.	1,000 – –	1888
Langmore, Major General E. G.	1,124 17 –	1880
Langmore, Colonel E. H.	656 10 –	1875
Latham, Colonel H.	726 5 –	1890
Laughton, Colonel A. F., C.B.	783 5 –	1889
Laughton, Major General D. W.	783 5 –	1886
Lavie, Colonel A. J.	595 – –	1888
Lavie, Major General R. C.	783 5 –	1885
Lawson, Lieut. Colonel M. C.	502 – –	1872
Lee, Major General H. H.	595 – –	1886

OFFICERS in Receipt of Military Retired Pay—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Leggett, Colonel J. B.	783 5 –	1890
Leigh, Major General R. T.	1,052 2 –	1877
Leigh-Hunt, Colonel S.	700 – –	1893
Leishman, Major General J. T.	706 5 –	1885
Le Messurier, Colonel A., C.I.E.	1,000 – –	1887
Le Messurier, Lieut. General J.	880 – –	1887
Lester, Major General J. F.	924 11 –	1877
Lester, Major General W. C.	924 11 –	1881
L'Estrange, Major General E.	693 16 –	1878
Lewis, Major General H.	756 5 –	1872
Liardet, Colonel C. A.	783 5 –	1888
Lidderdale, Colonel J.	595 – –	1881
Light, Major General A.	910 – –	1878
Lilly, Major General A. C.	875 11 –	1880
Limond, Major General D. E., C.B.	1,000 – –	1886
Lindsay, Colonel J. G.	1,000 – – (270 – – commuted.)	1891
Liston, Colonel J.	783 5 –	1889
Lloyd, Colonel R. M.	783 5 –	1888
Lock, Major General H.	700 – –	1883
Longmore, Colonel C. M.	622 8 –	1876
Lord, Colonel C. O.	521 8 –	1878
Lowis, Colonel R. F.	716 5 –	1890
Lowndes, Major General T.	783 5 –	1887
Lowther, Major General W. H.	1,124 17 –	1879
*Luard, Colonel C. H.	890 – –	1890
Luard, Major General F. P.	783 5 –	1885
Lumsden, Lieut. General Sir H. B., K.C.S.I., C.B.	1,124 17 –	1875
Lumsden, Lieut. Colonel H. W.	502 – –	1872
Lydiard, Colonel W.	616 5 –	1861
Lys, Colonel A. M.	783 5 –	1888
Macartney, Lieut. Col. M. J.	575 – –	1886
MacCall, Lieut. Colonel G.	700 – –	1892
Macdonald, Major General J. C.	926 15 – (470 10 – commuted.)	1879
Macdonnell, Colonel R.	706 5 –	1861
MacDougall, Colonel J.	703 5 – (80 – – commuted.)	1889
MacDougall, Colonel W. C.	622 5 –	1876
Macfarlan, Major General D., C.B.	1,000 – –	1889
Wound Pension	70 – –	
Macintyre, Major General D., V.C.	746 4 –	1880
Macintyre, Lieut. General J. M.	1,000 – – (250 – – commuted.)	1882
Mackenzie, Colonel A. K. J. C.	552 4 –	1881
Mackenzie, Major General C.	783 5 –	1887
Mackenzie, Colonel G.	783 5 – (165 – – commuted.)	1889
Mackenzie, Colonel H.	654 19 –	1877
Mackenzie, Colonel J. S. F.	700 – –	1891
Maclagan, General R.	1,000 – –	1878
Maclaverty, Colonel A. L.	716 5 – (115 – – commuted.)	1891
Macmullen, Colonel F. W.	700 – –	1893
Macpherson, Major General R. D.	870 11 – (414 6 – commuted.)	1874
Madden, Colonel J. M.	700 – –	1892
Magrath, Colonel J. R.	585 – –	1872
Maister, Major General G.	615 – –	1872
Malcolmson, Major General J. H. P., C.B.	821 12 –	1882
Malleson Colonel G. B., C.S.I.	924 11 –	1877
Mander, Colonel A. T.	880 – –	1889
Manderson, Major General G. R., C.B.	890 – –	1885
Marett, Colonel P. D.	575 – –	1872
Marryat, Lieut. Colonel E. L.	685 – – (320 – – commuted.)	1886
Marsh, Colonel H. C.	571 – –	1886
Marshall, Major General W. B.	615 – –	1872
Marston, Major General E. C.	1,124 17 – (668 12 – commuted.)	1876
Martin, Lieut. Colonel A. P.	565 – –	1861
Martin, Major General J. P.	654 1 –	1880
Martyr, Major General J. S.	1,052 2 – (595 17 – commuted.)	1879
Mason, Major General C. C.	782 1 – (417 1 – commuted.)	1876
Mason, Colonel W. H.	656 1 – (291 1 – commuted.)	1877
Matthew-Lannowe, Major General B. H.	706 5 –	1886
Maxwell, Major General P.	581 19 –	1876
Mayne, Major General I. E.	1,124 17 –	1876
McCausland, Major General W. H.	1,000 – – (50 – – commuted.)	1887
McDonald, Major General J.	873 6 –	1880
McGhee, Lieut. Colonel R. J.	571 – –	1888
McGoun, Major General A.	783 5 –	1886
McIver-Campbell, Colonel A.	595 – –	1884
McKenzie, Major General A.	780 9 –	1879
McMahon, Major General A. R.	690 7 –	1879
McNeile, Lieut. Colonel C.	595 – –	1888
McNeile, Colonel J. M.	1,000 – –	1892
*McNeill, Major General Sir J. C., K.C.B., K.C.M.G., V.C.	750 – –	1890
McRae, Colonel J. G.	783 5 – (33 – – commuted.)	1891
Meade, Colonel H. R.	880 – –	1889
Mein, Major General J. D.	1,000 – –	1872
Mellersh, Major General G. B.	575 – –	1872
Melvill, Major General Sir P. M., K.C.B.	906 5 –	1861
Mercer, Major General T. W.	926 15 –	1877
Merewether, Colonel G. L. C.	1,000 – –	1892
Merriman, General C. J., C.S.I.	1,000 – –	1887
Merriman, Colonel W., C.I.E.	1,000 – –	1893
Michell, Colonel T. B.	571 – –	1886
Middlecoat, Colonel F.	783 5 – (250 – – commuted.)	1891
Middleton, Colonel F. B., D.S.O.	783 5 –	1888
Middleton, Colonel W.	525 – –	1861
Mignon, Major General F. P.	924 11 –	1880
Mignon, Major General G. S.	521 8 –	1881
Miles, Colonel F. N.	653 14 –	1877
Miller, Colonel E. W. C. H.	783 5 – (261 1 8 commuted.)	1889
Miller, Major General J.	745 5 –	1886

* *See* Statement of those holding appointments in the service of Government, page 30.

OFFICERS in Receipt of Military Retired Pay—*continued.*

NAME.	Amount.	Date when Granted.	NAME.	Amount.	Date when Granted.
	£. s. d.			£. s. d.	
Mills, Colonel W. T.	522 12 –	1879	Nuthall, Major General, F. G.	776 5 –	1872
Mitford, Major General R. C. W.	654 – –	1886	Nuthall, Colonel H. J.	700 – –	1889
Moberley, Major General A. S.	880 – –	1878	Nuttall, Major General J. M., C.B.	1,124 17 – (668 12 – commuted.)	1879
Moberley, Major General F. I.	890 – –	1878			
Mocatta, Major General D.	1,051 13 – (595 8 – commuted.)	1879	Obbard, Major General T.	783 5 –	1886
			O'Connell, Major General P. P. L.	900 – –	1878
Molesworth, Major General H. T.	726 5 –	1872	Ogilvie, Colonel F. D.	521 8 –	1875
Money, Colonel G. N., C.B.	595 – –	1882	Oldfield, Major General, H. T.	783 5 –	1882
Money, Major General R. C.	654 – –	1886	Oldham, Colonel F. G.	623 16 7 (200 – – commuted.)	1892
Money, Colonel R. E. K.	783 5 –	1891			
Moore, Colonel C. F.	522 – –	1885	Oliphant, Major General W. S.	736 5 –	1878
Moore, Major General R. B.	984 12 –	1874	Ommanney, Major General E. L.	656 5 –	1863
Morgan, Major General H. R.	830 3 – (373 18 – commuted.)	1874	Ommanney, Colonel E. P.	804 – – (100 – – commuted.)	1891
Morris, Major General G. S.	1,033 12 –	1881	Ommanney, Colonel M. W.	890 – – (90 – – commuted.)	1892
Morris, Colonel W. G.	622 8 –	1880			
Morris, Colonel W. J.	595 12 –	1879	Orchard, Colonel A. F.	783 5 –	1890
Morrogh, Major General E. G.	654 – –	1887	Ouseley, Major General Reginald	891 8 –	1875
Morton, Colonel H.	783 5 –	1889	Ouseley, Colonel Ralph	713 10 – (257 5 – commuted.)	1877
Morton, Colonel R.	595 – –	1872			
Mottet-de-la-Fontaine, Colonel H. E.	521 8 –	1879	Paget, Major General W. H.	580 14 –	1877
Muir, Colonel W. J. W.	783 5 –	1892	Palliser, Major General Sir C. H., K.C.B.	924 11 – (468 6 – commuted.)	1881
Mulcaster, Major General W. S. S.	729 – –	1874			
Mullins, Lieut. General J.	1,000 – –	1886	Wound Pension	100 – –	
Munro, Major General A. A.	987 12 –	1881	Palmer, Colonel C. H.	783 5 –	1891
Murray, Major General A.	622 – –	1887	Palmer, Colonel R. H.	783 5 –	1891
Murray, Major General A. M.	615 – –	1878	Parrott, Major General B.	1,124 17 – (668 12 – commuted.)	1878
Murray, Colonel H. H.	706 5 –	1888			
Murray, Colonel H. Y.	571 – – (180 – – commuted.)	1886	Parsons, Colonel A. D.	783 5 – (183 – – commuted.)	1889
Muspratt-Williams, Major General, J. M.	689 18 –	1879	Parsons, Colonel N. T.	750 – –	1882
Napper, Major General R. A.	821 14 –	1878	Paske, Colonel E. H.	549 8 –	1877
Naylor, Colonel, C. E.	524 18 – (232 18 – commuted.)	1875	Paske, Major General W.	689 4 –	1876
			Paterson, Major General A.	986 17 –	1879
Neild, Major General H. I. T.	625 5 –	1876	Paterson, Major General A. H.	1,051 2 – (594 17 – commuted.)	1878
Neill, Colonel G. F. E. S.	700 – –	1891			
Nembhard, Major General W.	690 7 –	1877	Paxton, Major General G.	786 14 –	1874
Nepean, Colonel H. A. T.	783 5 – (233 5 – commuted.)	1890	Payne, Colonel C. D. P.	933 5 – (100 – – commuted.)	1891
Newall, Major General D. J. F.	900 – –	1878	Pearson, Colonel G. F.	654 19 –	1876
Newall, Lieut. Colonel M. C.	502 – – (210 – – commuted.)	1884	Peile, Lieut. General F. W.	1,000 – – (100 – – commuted.)	1883
Newmarch, Major General G.	1,000 – –	1891	Pemberton, Colonel C. C.	783 5 –	1890
*Newmarch, Major General O. R., C.S.I.	783 5 – (50 – – commuted.)	1887	Pemberton, Major General R. C. B.	1,000 – –	1892
			Pennefather, Lieut. Colonel R. P.	502 – –	1885
Newport, Colonel C. E.	880 – –	1888	Penny, Major General C. B. F.	595 – –	1882
Nicolay, Lieut. Colonel F. W.	654 – –	1892	Perkins, Major General E. N.	926 15 – (470 10 – commuted.)	1876
Nicolls, Lieut. General J. E. T.	920 – –	1878			
Nisbet, Colonel R. P., C.I.E.	783 5 –	1892	Perkins, Major General J.	1,052 10 – (100 – – commuted.)	1881
Nisbett, Major General, J.	984 12 –	1875			
Nixon, Major General, J. P.	1,124 17 – (668 12 – commuted.)	1879	Phelips, Major General R. H.	783 5 –	1886
			Phelps, Colonel P.	585 – –	1883
Noble, Colonel C. S.	783 5 –	1890	Phillipps, Colonel H.	595 – –	1882
Norgate, Major General J. T.	1,052 10 – (596 5 – commuted.)	1880	Phillips, Major General A. C.	730 7 –	1875
			Phillips, Colonel A. N.	654 – –	1890
Norris, Colonel H. M.	656 1 –	1876	Phillips, Major General F.	866 19 – (410 14 – commuted.)	1876
Norton, Major General E. N.	959 17 –	1881			

* *See* Statement of those holding appointments in the service of Government, page 30.

OFFICERS in Receipt of Military Retired Pay—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Phillips, Major General W. C.	1,124 17 –	1877
Pickance, Colonel W. J.	783 5 –	1891
Pierce, Major General J. H. S.	780 9 –	1877
Playfair, Major General A. L.	622 – – (36 – – commuted.)	1887
Playfair, Colonel F. L.	521 – –	1878
Plomer, Colonel A. G.	926 15 –	1881
Pollard, Lieut. General C.	1,000 – –	1883
Pollock, Major General Sir F. R., K.C.S.I.	926 15 –	1879
Pollock, Colonel J. G.	716 5 –	1890
Polok, Colonel F. T.	626 15 – (261 15 – commuted.)	1878
Poole, Colonel A.	571 – –	1887
Porter, Colonel I. F	656 5 –	1861
Portman, Colonel A. B.	745 5 –	1890
Pottinger, Lieut. General B. H.	1,000 – –	1892
Poulton, Major General H. B. A.	620 16 – (328 16 – commuted.)	1874
Power, Major General E. H.	1,124 17 –	1881
Prendergast, Major General C. O. L. L.	692 – – (92 – – commuted.)	1887
Prendergast, Major General M. M.	783 5 –	1887
Pughe, Major General J. R.	1,051 13 –	1876
Raikes, Major General C. L.	783 5 –	1887
Raikes, Colonel P. B.	585 – – (100 – – commuted.)	1884
Rainey, Major General A. J. M.	620 16 – (328 16 – commuted.)	1876
Rammell, Major General H. S.	986 17 – (530 12 – commuted.)	1879
Ranken, Major General R.	986 17 –	1877
Rawlins, Major General J. S.	896 7 –	1878
Reay, Major General J.	784 6 –	1881
Reid, Major General A. T.	783 5 –	1885
Reid, Major General B. T.	934 12 –	1877
Reid, Colonel C. E.	595 – –	1886
Reid, Major General J.	1,124 17 –	1880
Rice, Major General H. C. P.	783 5 –	1886
Wound Pension	200 – –	
Rice, Major General W.	782 1 –	1877
Rich, Major General W. C.	1,124 17 – (668 12 – commuted.)	1878
Richards, Major General C. J.	775 5 –	1880
Richardson, Major General J. F., C.B.	929 9 – (473 4 – commuted.)	1876
Richmond, Colonel J. A.	783 5 – (100 – – commuted.)	1890
Ricketts, Colonel M. P.	783 5 –	1890
Ritchie, Major General J.	880 – –	1886
Rivers, Colonel F. J.	571 – –	1883
Roberts, Major General G. R.	1,051 2 –	1880
Roberts, Major General J.	581 – –	1883
Roberts, Colonel R. S.	783 5 – (83 5 – commuted.)	1888
Roberts, Colonel T. W.	502 – – (60 – – commuted.)	1884
Robertson, Colonel D. H.	700 – –	1889
Robertson, Major General R. S.	783 5 –	1886
Robertson, Colonel W.	622 8 –	1881
Robinson, Major General C. G.	706 5 –	1885
Robinson, Major General H. S.	783 5 – (261 1 8 commuted.)	1885
Robison, Major General H. G.	689 4 –	1875
Rochfort, Colonel T. F. C.	654 – –	1888
Roddy, Colonel P., V.C.	700 – –	1887
Rogers, Major General H. T.	1,000 – –	1886
Rose, Major General W.	1,124 17 –	1882
Ross, Major General F. J. T.	692 – –	1885
Ross, Colonel G. C.	700 – – (233 – – commuted.)	1890
Ross, Lieut. Colonel J. C., C.M.G.	595 – –	1888
Rowlandson, Major General M. J.	292 – –	1852
Also receives as late Professor of Hindustani at the Royal Indian Military College, Addiscombe	400 – –	
Ruggles, Major General J.	746 4 –	1876
Russell, Colonel G. A.	716 5 –	1888
Russell, Major General L.	880 – – (280 – – commuted.)	1881
Russell, Major General W. C.	600 – –	1878
Ryall, Major General B. W.	937 12 –	1881
Ryan, Major General T. R.	1,000 – –	1893
Rybot, Lieut. Colonel G. O.	512 – –	1872
St. George, Colonel E.	622 8 –	1875
Wound Pension	100 – –	
Salkeld, Colonel C. E.	700 – –	1891
Salter, Colonel P.	524 18 –	1876
Samuells, Colonel W. L.	783 5 –	1890
Sanders, Major General A.	716 5 –	1861
Sandham, Colonel W. H.	726 5 –	1890
Sandilands, Major General E. N.	1,124 17 –	1879
Sandwith, Major General W. F.	622 – –	1887
Sankey, Major General R. H.	1,000 – –	1884
Sargeaunt, Colonel C. C.	654 – – (100 – – commuted.)	1887
Saunders, Major General E. A.	730 7 – (365 7 – commuted.)	1874
Saxton, Major General G. H.	1,124 17 – (668 12 – commuted.)	1875
Scott, Major General D.	733 19 –	1878
Scott, Colonel E. H.	521 8 –	1876
Scott, Major General E. L.	786 19 – (421 19 – commuted.)	1875
Scott, Major General J. G.	878 4 – (421 19 – commuted.)	1874
Scott, Colonel S.	595 12 –	1876
Scott, Major General T. L.	821 12 –	1880
*Scott-Moncrieff, Colonel Sir C. C., K.C.M.G., C.S.I.	575 – –	1883
Searle, Major General G. A.	833 6 –	1879
Seton, Lieut. Colonel B. O.	575 – –	1886
Shakespear, Major General C. M.	1,124 17 –	1876
Shaw-Stewart, Major General J. H. M.	1,000 – –	1886
Shepherd, Colonel T.	783 5 – (80 – – commuted.)	1892

* *See* Statement of those holding appointments in the service of Government, page 30.

OFFICERS in Receipt of Military Retired Pay—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Shepherd, Lieut. Colonel W.	700 – –	1891
Sherer, Major General J. F.	785 1 –	1879
Sherman, Major General S. W. B.	733 5 – (261 1 8 commuted.)	1887
Shewell, Major General H.	1,124 17 –	1878
Shortt, Major General A. Y.	1,052 2 –	1880
Shortt, Colonel W. Y. H.	622 5 –	1875
Sibley, Major General T. H.	1,124 17 –	1881
Sibthorpe, Major General L. H.	783 5 – (200 – – commuted.)	1885
Simeon, Lieut. Colonel E.	502 – –	1872
Simonds, Major General R. S.	783 5 –	1883
Simpson, Colonel G. B.	783 5 –	1890
Simpson, Lieut. Colonel R. J. B.	622 – – (100 – – commuted.)	1888
Wound Pension	300 – –	
Skinner, Colonel R. M.	783 5 – (50 – – commuted.)	1888
Skipwith, Colonel G. T.	890 – –	1893
Skottowe, Major General C. F. J.	553 6 – (261 6 – commuted.)	1876
Sladen, Major General J. R.	615 – –	1872
Slater, Lieut. Colonel J. B.	444 – –	1884
Wound Pension	200 – –	
Smalley, Major General E.	733 19 –	1875
Smith, Major General C. B. L.	783 5 –	1883
Smith, Colonel C. J.	1,000 – –	1892
Smith, Major General F. H.	926 15 –	1876
Smith, Colonel F. J.	585 – –	1884
Smith, Major General F. N.	924 11 –	1874
Smith, Major General J. A.	926 15 – (150 – – commuted.)	1882
*Smith, Colonel Sir R. M., K.C.M.G.	662 17 10	1887
Smith, Major General T. P.	1,000 – – (200 – – commuted.)	1889
Smith, Colonel W. G.	700 – –	1892
Smith, Colonel W. H.	782 1 – (417 1 – commuted.)	1879
Smyth, Major General J. H., C.B.	1,000 – –	1872
Smyth, Colonel R. G.	890 – – (70 – – commuted.)	1889
Spens, Colonel A. T.	522 12 –	1881
Spilsbury, Major General E. J.	982 13 –	1879
Spottiswoode, Colonel R. C. D.	700 – –	1890
Spurgin, Lieut. General J. B., C.B., C.S.I.	850 – –	1883
Stafford, Major General J. F.	661 12 –	1875
Stallard, Major General S.	920 – – (60 – – commuted.)	1878
Stannus, Lieut. General H. J., C.B.	850 – –	1879
Wound Pension	70 – –	
Steel, Major General J. A.	924 11 – (468 6 – commuted.)	1877
Steel, Colonel J. P.	1,000 – –	1892
Stevens, Major General A.	1,124 17 –	1878
Stevens, Colonel H. C.	783 5 – (250 – – commuted.)	1890
Stevens, Colonel S. W. O.	529 16 –	1878
Stevenson, Major General D. H.	715 – –	1861
Stevenson, Colonel E. M'D.	783 5 –	1890
Stevenson, Colonel K. F.	933 5 –	1890
Stewart, Lieut. General C. T.	1,000 – –	1883
Stewart, Major General G., C.B.	745 5 –	1887
Stewart, Colonel J., C.I.E.	1,000 – –	1888
Stewart, Lieut. Colonel J.	565 – –	1888
Stileman, Major General W. C.	738 – – (373 – – commuted.)	1875
Stock, Colonel H. J.	595 – –	1887
Stockley, Colonel H. W.	880 – –	1889
Stoddart, Colonel W.	522 – –	1883
Stokes, Major General G. B.	700 – –	1887
Stokes, Colonel M. F.	700 – –	1893
Stone, Colonel G. H.	706 5 –	1880
Stopford, Colonel W. H. J.	783 5 – (253 – – commuted.)	1890
Strachey, Lieut. General R., C.S.I.	556 5 –	1875
Also receives as late Member of the Council of the Secretary of State for India.	500 – –	
Straker, Colonel C. D. A.	890 – –	1893
Stuart, Major General H. T.	740 7 –	1882
Stubbs, Major General F. W.	716 5 – (260 – – commuted.)	1878
Swanston, Major General W. C.	929 9 – (29 – – commuted.)	1881
Swayne, Major General J. D.	873 6 – (417 1 – commuted.)	1879
Swinhoe, Lieut. General F. W.	1,000 – – (250 – – commuted.)	1878
Swinton, Colonel A.	880 – –	1891
Sykes, Major General H. P.	661 12 –	1880
Tapp, Colonel J. H.	565 – –	1862
Tayler, Major General J. C.	900 – –	1889
*Taylor, General Sir A., G.C.B.	1,000 – –	1879
Taylor, Colonel A.	549 5 –	1877
Taylor, Lieut. Colonel A. F.	571 – –	1888
Taylor, Colonel J. B.	783 5 – (261 – – commuted.)	1888
Taylor, Colonel P. T. H.	585 – –	1886
Taylor, Colonel R. F.	700 – –	1890
Taylor, Colonel T.	522 12 –	1875
Temple, Colonel E.	783 5 –	1888
Tennant, Lieut. General J. F., C.I.E.	1,000 – –	1884
Thackeray, Colonel E. T., C.B., V.C.	880 – – (100 – – commuted.)	1888
Thatcher, Lieut. Colonel R.	606 5 –	1861
Thomas, Colonel E. H.	783 5 –	1889
Thomas, Major General G. E.	821 12 –	1877
Thompson, Major General G. H.	1,124 17 –	1881
Thompson, Colonel H.	595 – – (100 – – commuted.)	1885
Thompson, Colonel H. A.	606 5 –	1861
Thomson, Major General D.	585 – –	1879
Thornton, Major General H. J.	890 – –	1891
Tierney, Major General E.	716 5 –	1880

* *See* Statement of those holding appointments in the service of Government, page 30.

OFFICERS in Receipt of Military Retired Pay—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Tillard, Colonel G. H.	571 – – (70 – – commuted.)	1887
Timbrell, Major General H. V.	890 – –	1878
Tottenham, Colonel H. L. A.	554 – –	1885
Traill, Colonel G. B.	900 – –	1887
Tremenheere, Lieut. General C. W., C.B.	850 – –	1874
Trench, Major General H. C. P.	838 4 – (473 4 – commuted.)	1875
Trevor, Major General F. C.	595 – –	1880
Trevor, Colonel F. R.	571 – –	1885
Trevor, Major General J. S., C.S.I.	716 5 –	1878
Trevor, Colonel S. T.	1,000 – –	1889
Trevor, Major General W. S., V.C.	1,000 – –	1887
Tripe, Major General L.	926 15 –	1875
Trotter, Lieut. Colonel H., C.B.	706 5 –	1890
Trueman, Colonel T.	783 5 – (80 – – commuted.)	1888
Tulloch, Major General Alfred	928 6 – (472 1 – commuted.)	1882
Tulloch, Major General Arthur	783 5 –	1885
Tulloh, Major General J. S., C.B.	756 5 –	1878
Tweddell, Colonel F.	700 – –	1891
Tweedie, Major General W. J.	1,051 2 –	1875
Twynam, Colonel E. J. L.	570 2 – (205 2 – commuted.)	1880
Tyndall, Colonel G.	595 – –	1884
Tyndall, Major General H., C.B.	783 5 –	1884
Tyrwhitt, Major General E.	1,124 17 –	1880
Tytler, General Sir J. M. B. F., K.C.B.	1,124 17 – (668 12 – commuted.)	1878
Wound Pension	300 – –	
Unwin, Major General R.	878 4 –	1874
Urmston, Colonel H. B.	522 12 –	1876
Utterston, Major General A.	746 4 –	1882
Vachell, Major General H. T.	706 5 –	1885
Vander Gucht, Major General B. G.	781 12 –	1877
Vander Gucht, Major General T. E.	783 5 –	1883
Vanrenen, Lieut. General D. C.	1,000 – –	1878
Van Someren, Colonel G. J.	600 – –	1892
Vaughan-Arbuckle, Colonel B.	900 – –	1893
Vibart, Colonel A. J.	551 – –	1882
Vibart, Colonel H. M.	890 – –	1891
Vizard, Major General W. J.	959 17 –	1882
Vyvyan, Colonel R. O.	700 – –	1892
Waddington, Major General H. F.	866 19 –	1877
Waddington, Major General T.	929 9 –	1881
Waddington, Colonel W.	661 12 –	1876
Wahab, Major General C. W.	926 15 –	1880
Wake, Colonel A. J.	706 5 –	1885
Walker, General J. T., C.B.	1,000 – –	1882
Walker, Colonel R. J.	595 – –	1882
Walker, Colonel T. N.	595 – – (195 – – commuted.)	1883
Wallace, Major General H., C.B.	900 – –	1878
Wallace, Colonel W. A. J., C.I.E.	693 17 10	1892
Waller, Major General H. E.	783 5 –	1886
Wound Pension	70 – –	
Walter, Lieut. Colonel C. J.	595 – – (198 6 8 commuted.)	1889
Walters, Major General R. A.	783 5 –	1885
Wound Pension	70 – –	
Ward, Major General G.	827 16 –	1875
Ward, Colonel J.	595 – –	1869
Ward, Colonel T. M.	783 5 –	1891
Ward, Colonel W.	512 – –	1854
Ward, Major General W. J.	870 11 –	1876
Warden, Major General T. S.	729 8 –	1877
Warrand, Major General W. E.	890 – –	1883
Wound Pension	100 – –	
Waterfield Major General H. A. W.	779 6 – (259 15 4 commuted.)	1881
Watson, Colonel C. J.	654 – –	1889
Watson, Major General J. T.	985 19 –	1882
Wauchope, Colonel R. A.	595 – –	1885
Welchman, Colonel A. J. T.	700 – – (50 – – commuted.)	1892
Weldon, Major General W.	689 4 –	1876
Westmorland, Colonel I. P.	585 – –	1884
Westropp, Major General R. M.	1,124 17 –	1876
Wheatley, Lieut. Colonel C. R. E.	595 – –	1888
Wheeler, Major General F.	783 5 – (261 1 8 commuted.)	1886
Wheeler, Major General R.	783 5 –	1887
Whish, Major General H. E.	821 12 –	1881
Whish, Lieut. Colonel J. T.	571 – – (190 – – commuted.)	1889
White, Colonel C. M.	521 8 –	1875
White, Major General J. H.	1,000 – –	1890
White, Colonel S. D.	550 11 –	1875
White, Colonel W. H.	709 1 – (417 1 – commuted.)	1878
Wilkie, Colonel D.	706 5 –	1861
Wilkins, Lieut. General H. St. C.	890 – –	1882
Wilkinson, Major General O., C.B.	744 7 –	1880
Williams, Major General G. A.	921 19 –	1880
Wound Pension	100 – –	
Williams, Major General, H. E. T.	750 – –	1883
Williams, Major General J. D.	730 7 – (365 7 – commuted.)	1874
Williams, Colonel R. F.	597 18 – (232 18 – commuted.)	1877
Williams, Major General S. H.	654 – –	1884
Willock, Colonel G. W.	700 – –	1892
Willows, Major General J. E. L.	924 11 – (468 6 – commuted.)	1879
Wilson, Colonel A. R.	597 12 –	1880
Wilson, Colonel J. N.	700 – –	1886
Wilton, Colonel W. H. St. A.	700 – –	1892
Winson, Major General W.	696 9 –	1881
Wintle, Lieut. Colonel A. T.	462 – – (150 – – commuted.)	1883
Wound Pension	75 – –	

OFFICERS in Receipt of Military Retired Pay—*continued.*

NAME.	Amount.	Date when Granted.	NAME.	Amount.	Date when Granted.
	£. s. d.			£. s. d.	
Withers, Colonel J.	595 - -	1887	Wormald, Major General R. C.	656 5 -	1863
Wood, Colonel E. A.	595 - -	1885	Worsley, Major General G. F.	880 - -	1887
Woodcock, Major General C. S.	615 - -	1872	Wratislaw, Lieut. Colonel M. H.	700 - -	1893
Woodcock, Colonel H. F.	700 - -	1892			
Woodhouse, Colonel A. T.	692 - -	1890	Yonge, Colonel C. W.	595 - -	1884
Woodhouse, Major General R. R.	654 - - (100 - - commuted.)	1882	Young, Major General C. M.	910 - -	1878
			Young, Lieut. Colonel H. R.	700 - -	1891
Woodruffe, Major General C. L.	571 - -	1886	Young Colonel T. H. B.	933 5 - (233 - - commuted.)	1891
Woodward, Colonel W. W.	1,000 - -	1889			
Worgan, Lieut. General J.	1,000 - -	1878	Younghusband, Major General J. W., C.S.I.	1,124 17 -	1878

MEDICAL RETIRED PAY AND ANNUITIES.

MEDICAL RETIRED PAY Granted under INDIAN ARMY REGULATIONS, ANNUITIES from the BENGAL and BOMBAY MEDICAL RETIRING FUNDS, and the MADRAS MEDICAL FUND, to which Funds the several Annuitants had subscribed, are granted under the Regulations of those Funds.

MEDICAL OFFICERS in Receipt of RETIRED PAY and of ANNUITY.

NAME.	Amount.	Date when Granted.	NAME.	Amount.	Date when Granted.
	£. s. d.			£. s. d.	
Adam, Deputy Surgeon General H.	500 - -	1882	Brake, Surgeon General J.	700 - -	1886
Annuity	400 - -		Brown, Surgeon Major G. F. H.	292 - -	1868
Adey, Surgeon Major A. W. G.	500 - -	1873	Annuity	252 - -	
Annuity	210 - -		Brown, Surgeon Major J. B. S.	700 - -	1866
Adley, Surgeon General W. H.	950 - -	1882	Brown, Brigade Surgeon T. E. B., C.I.E., M.D.	800 - -	1885
Aitchison, Brigade Surgeon J. E. T., C.I.E.	700 - -	1885	Browne, Brigade Surgeon J., M.D.	550 - -	1886
Amesbury, Brigade Surgeon S. C.	800 - -	1883	Bruce, Inspector General H. A.	900 - -	1865
Anderson, Inspector General F.	706 - -	1869	Annuity	300 - -	
Annuity	300 - -		Bruce, Surgeon General L. S.	950 - -	1887
Atkins, Brigade Surgeon H.	700 - -	1885	Annuity	210 - -	
			Burton, Deputy Inspector General I. C.	365 - -	1867
Baillie, Deputy Inspector General G.	220 - -	1892	Annuity	400 - -	
Annuity	400 - -		Busteed, Surgeon Major H. E.	700 - -	1886
Barter, Brigade Surgeon J. F.	700 - -	1886	Annuity	400 - -	
Annuity	400 - -		Busteed, Brigade Surgeon W. J., M.D.	365 - -	1882
Bateson, Brigade Surgeon R. S.	700 - -	1886	Annuity	400 - -	
Beaman, Deputy Surgeon General A. H.	500 - -	1882	Cameron, Surgeon Lieut. Colonel C.	700 - -	1892
Annuity	400 - -		Campbell, Surgeon Major J., C.B., M.D.	220 - -	1850
Beatson, Surgeon General J. F., C.I.E., M.D.	900 - -	1875	Annuity	300 - -	
Annuity	300 - -		Cardew, Inspector General G. S.	800 - -	1869
Beatson, Surgeon General W. B., M.D.	950 - -	1883	Annuity	300 - -	
Beatty, Surgeon General T. B., M.D.	1,050 - -	1880	Carter, Deputy Surgeon General H. V., M.D.	800 - -	1882
Annuity	210 - -		Cates, Surgeon Colonel W. E.	950 - -	1892
Beaumont, Deputy Surgeon General T., M.D.	500 - -	1885	Cayley, Brigade Surgeon H.	800 - -	1887
Annuity	400 - -		Center, Brigade Surgeon Lieut. Colonel W.	600 - -	1893
Bidie, Surgeon General G., C.I.E.	950 - -	1886	Chandra, Brigade Surgeon R. C.	700 - -	1891
Annuity	400 - -		Christison, Surgeon General Sir A., Bart., M.D.	950 - -	1882
Blackwell, Surgeon Major I. H.	220 - -	1864	Clark, Surgeon Major S.	365 - -	1869
Annuity	400 - -		Annuity	300 - -	
Bogle, Deputy Surgeon General A. L.	220 - -	1875	Clarke, Surgeon General J. J., M.D.	950 - -	1884
Annuity	300 - -		Cleghorn, Deputy Inspector General H. F. C., M.D.	292 - -	1869
Bonavia, Brigade Surgeon E., M.D.	700 - -	1885	Annuity	400 - -	
Boustead, Surgeon Major R., M.D.	700 - -	1873	Clementson, Deputy Surgeon General F. L.	456 - -	1873
Annuity	210 - -		Annuity	400 - -	

MEDICAL OFFICERS in Receipt of Retired Pay and of Annuity—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Clifford, Deputy Surgeon General F. M.	365 – –	1874
Annuity - - - - - -	300 – –	
Coates, Brigade Surgeon J. M., M.D. -	800 – –	1881
Cockburn, Surgeon General R. - -	800 – –	1879
Annuity - - - - - -	300 – –	
Cockerill, Deputy Surgeon General R. W.	500 – –	1885
Annuity - - - - - -	400 – –	
Colebrook, Surgeon L. - - - - -	191 12 6	1863
Annuity - - - - - -	400 – –	
Colston, Brigade Surgeon C. K. - -	800 – –	1886
Condon, Brigade Surgeon J. H. - -	700 – – (100 – – commuted.)	1886
Cook, Deputy Surgeon General H., M.D.	700 – –	1886
Cooper, Deputy Surgeon General C., M.D.	500 – –	1881
Annuity - - - - - -	400 – –	
Corbyn, Deputy Surgeon General J. C. -	365 – –	1879
Annuity - - - - - -	300 – –	
Cornish, Surgeon General W. R. - -	1,050 – –	1880
Annuity - - - - - -	400 – –	
Cox, Surgeon General J. A., M.D. - -	220 – –	1877
Annuity - - - - - -	400 – –	
Craske, Surgeon Major C. B. - - -	292 – –	1868
Annuity - - - - - -	400 – –	
Crocker, Deputy Surgeon General H., M.D.	500 – –	1883
Annuity - - - - - -	400 – –	
Cruickshank, Brigade Surgeon J., M.D. -	800 – –	1887
Cullen, Brigade Surgeon Lieut. Colonel P., M.D.	800 – –	1892
Cullimore, Veterinary Surgeon General J. M.	200 – –	1874
Annuity - - - - - -	400 – –	
*Cuningham, Surgeon General J. M., C.S.I., M.D.	1,050 – –	1885
Currie, Deputy Surgeon General G. V. -	700 – –	1884
Dale, Deputy Surgeon General A. J. -	950 – –	1886
Dallas, Deputy Surgeon General A. M., C.I.E.	800 – –	1884
Dalzel, Surgeon Major W. F. B., M.D. -	220 – –	1872
Annuity - - - - - -	300 – –	
Dawson, Staff Veterinary Surgeon E. B.	200 – –	1872
Annuity - - - - - -	400 – –	
Dempster, Deputy Surgeon General R. -	500 – –	1883
Annuity - - - - - -	400 – –	
De Renzy, Surgeon General A. C. C., C.B.	950 – – (300 – – commuted.)	1882
Donaldson, Surgeon Major J., M.D. -	220 – –	1872
Annuity - - - - - -	400 – –	
Donnelly, Deputy Surgeon General J. M., C.B., M.D.	950 – –	1885
Annuity - - - - - -	400 – –	
Doyle, Surgeon Major W., M.D. - -	292 – –	1879
Annuity - - - - - -	400 – –	
Duka, Surgeon Major T. - - -	220 – –	1865
Annuity - - - - - -	300 – –	
Dunbar, Inspector General J. A., M.D. -	800 – –	1862
Annuity - - - - - -	300 – –	
Duncan, Brigade Surgeon J., M.D. - -	700 – –	1886
Elton, Surgeon Major H. N. - - -	456 – –	1863
Annuity - - - - - -	300 – –	

NAME.	Amount.	Date when Granted.
	£. s. d.	
Eteson, Deputy Surgeon General A., M.D.	950 – –	1883
Evans, Deputy Inspector General W., M.D.	300 – –	1859
Annuity - - - - - -	400 – –	
Eves, Deputy Surgeon General C. T. -	650 – – (150 – – commuted.)	1886
Annuity - - - - - -	400 – –	
Evezard, Surgeon Major E. D. - -	220 – –	1874
Annuity - - - - - -	400 – –	
Ewart, Deputy Surgeon General J., M.D.	292 – –	1879
Annuity - - - - - -	300 – –	
Fairweather, Deputy Surgeon General J., M.D.	800 – –	1886
Farncomb, Surgeon Major T. B. - -	220 – –	1866
Annuity - - - - - -	300 – –	
Farquhar, Deputy Surgeon General W., M.D.	950 – –	1885
Annuity - - - - - -	400 – –	
Farrell, Deputy Surgeon General G., C. B.	950 – –	1886
*Fayrer, Surgeon General Sir J., K.C.S.I., M.D., LL.D.	365 – –	1874
Annuity - - - - - -	300 – –	
Fernandez, Surgeon T. F. - - - -	191 12 6	1860
Annuity - - - - - -	400 – –	
Fitzgerald, Brigade Surgeon E. A. -	700 – –	1887
FitzGerald, Surgeon Major J. - -	220 – –	1878
Annuity - - - - - -	400 – –	
Fitzgerald, Surgeon General P. G., M.D.	800 – –	1880
Annuity - - - - - -	400 – –	
Fleming, Deputy Surgeon General A., M.D.	365 – –	1874
Annuity - - - - - -	300 – –	
Fleming, Deputy Surgeon General J. B., M.D.	292 – –	1871
Annuity - - - - - -	400 – –	
Fleming, Brigade Surgeon Lieut. Colonel J. McN.	800 – –	1892
Fox, Brigade Surgeon, W. S. - - -	600 – –	1887
Francis, Surgeon General C. R. - -	706 – –	1875
Annuity - - - - - -	300 – –	
Fry, Surgeon Major W. - - - -	292 – –	1882
Annuity - - - - - -	400 – –	
Gamack, Surgeon Major A. - - -	220 – –	1879
Annuity - - - - - -	400 – –	
Gibbs, Surgeon Major J. G. - - -	220 – –	1874
Annuity - - - - - -	400 – –	
Gilbert, Deputy Surgeon General J. -	365 – –	1874
Annuity - - - - - -	252 – –	
Govan, Brigade Surgeon G. M. - -	700 – –	1887
Graham, Superintending Surgeon A. -	300 – –	1847
Annuity - - - - - -	252 – –	
Graham, Brigade Surgeon H. A. -	700 – –	1884
Grant, Surgeon Major A. - - -	250 – –	1869
Annuity - - - - - -	300 – –	
Grant, Surgeon Major N. I. - - - -	220 – –	1877
Annuity - - - - - -	300 – –	
Gray, Brigade Surgeon R. - - -	800 – –	1891
Gray, Brigade Surgeon Lieutenant Colonel W.	600 – –	1893

* *See* Statement of those holding appointments in the service of Government, page 30.

MEDICAL OFFICERS in Receipt of Retired Pay and of Annuity—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Greenhow, Surgeon Major H. M	292 – –	1866
Annuity	300 – –	
Griffith, Brigade Surgeon H.	700 – –	1886
Annuity	400 – –	
Hare, Inspector General E., C.S.I.	706 – –	1866
Annuity	300 – –	
Harper, Deputy Inspector General H. T. W.	550 – –	1872
Annuity	400 – –	
Harris, Deputy Surgeon General W. H., M.D.	500 – –	1881
Annuity	400 – –	
Hastings, Surgeon General T.	800 – –	1874
Annuity	300 – –	
Hatchell, Surgeon Major C.	700 – –	1873
Hathaway, Surgeon Major C., M.D.	292 – –	1866
Annuity	300 – –	
Heard, Surgeon Major S. T.	220 – –	1874
Annuity	400 – –	
Heffernan, Surgeon Major J. J.	220 – –	1880
Annuity	400 – –	
Henderson, Surgeon Major G.	700 – –	1873
Henderson, Surgeon General J., M.D.	800 – –	1885
Annuity	400 – –	
Hilson, Surgeon Colonel A. H.	900 – –	1893
Hinton, Surgeon Major H. B.	456 – –	1868
Annuity	300 – –	
Hojel, Brigade Surgeon A. N.	800 – –	1887
Homan, Surgeon Major S. A.	550 – –	1862
Annuity	300 – –	
Houston, Brigade Surgeon J.	700 – –	1886
Annuity	400 – –	
Hunter, Brigade Surgeon G. Y.	700 – –	1885
Hunter, Surgeon General Sir W. G., K.C.M.G., M.D.	806 – –	1877
Annuity	210 – –	
Hutchinson, Surgeon General J. A. C., M.D.	950 – –	1884
Hutchinson, Surgeon General R. F.	950 – –	1887
Hutchinson, Deputy Inspector General T. C.	292 – –	1866
Annuity	300 – –	
Irving, Surgeon General J., M.D.	800 – –	1879
Annuity	300 – –	
Jackson, Deputy Surgeon General C. J. J.	800 – –	1887
Jenings, Veterinary Surgeon J. F.	127 15 –	1845
Annuity	400 – –	
Johnston, Surgeon Major J. W.	700 – –	1873
Wound Pension	250 – –	
Johnston, Surgeon General W., M.D.	800 – –	1876
Annuity	400 – –	
Jones, Deputy Surgeon General J., M.D.	550 – –	1885
Joynt, Deputy Surgeon General C., M.D.	550 – –	1886

NAME.	Amount.	Date when Granted.
	£. s. d.	
Keess, Deputy Surgeon General J., M.D.	700 – –	1887
Annuity	400 – –	
Keir, Surgeon A., M.D.	250 – –	1847
Annuity	300 – –	
Kellie, Deputy Inspector General J.	365 – –	1859
Annuity	400 – –	
Kelly, Brigade Surgeon W. R.	500 – –	1884
Annuity	400 – –	
Kendall, Surgeon Major B.	220 – –	1867
Annuity	300 – –	
King, Deputy Surgeon General H.	500 – –	1883
Annuity	400 – –	
King, Surgeon Major J. B., M.D.	220 – –	1867
Annuity	300 – –	
Kirton, Deputy Surgeon General W. H.	550 – –	1884
Langley, Brigade Surgeon E. H. R.	800 – –	1889
Law, Brigade Surgeon J., M.D.	365 – –	1882
Annuity	400 – –	
Lidderdale, Deputy Surgeon General R., M.D.	950 – –	1889
Lloyd, Deputy Surgeon General E. E.	700 – –	1885
Annuity	400 – –	
Loch, Deputy Surgeon General J. H., M.D.	950 – –	1889
Lord, Deputy Surgeon General R. G., M.D.	550 – –	1876
Annuity	252 – –	
Lowdell, Surgeon Major C.	220 – –	1870
Annuity	300 – –	
Lumsdaine, Surgeon General J.	950 – –	1883
Lyon, Brigade Surgeon Lieut. Colonel I. B., C.I.E.	600 – –	1892
Macdonald, Surgeon J., M.D.	220 – –	1872
Annuity	400 – –	
Mackay, Deputy Surgeon General G., M.D.	550 – –	1875
Annuity	400 – –	
Mackenzie, Inspector General Sir W., K.C.B., C.S.I., M.D.	900 – –	1871
Annuity	400 – –	
Maclean, Surgeon Major W. C., C.B., M.D.	300 – –	1863
Annuity	400 – –	
Macleod, Surgeon Major A. C., M.D.	456 – –	1874
Annuity	400 – –	
*Macnamara, Surgeon Major F. N., M.D.	292 – –	1876
Annuity	300 – –	
*Macnamara, Surgeon Major N. C.	292 – –	1876
Annuity	300 – –	
Macpherson, Inspector General H. M.	365 – –	1870
Annuity	300 – –	
Macrae, Deputy Inspector General A. C.	365 – –	1865
Annuity	300 – –	
Mactier, Surgeon Major W. F., M.D.	292 – –	1866
Annuity	300 – –	
Maitland, Surgeon General G. G. W.	800 – –	1876
Annuity	252 – –	

* *See* Statement of those holding appointments in the service of Government, page 30.

MEDICAL OFFICERS in Receipt of Retired Pay and of Annuity—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Mantell, Surgeon Major A. A., M.D.	220 – –	1877
Annuity	300 – –	
Marr, Surgeon Major G., M.D.	220 – –	1876
Annuity	400 – –	
Maxwell, Surgeon Major T.	292 – –	1868
Annuity	300 – –	
Mayer, Inspector General J. E., M.D.	800 – –	1868
Annuity	400 – –	
McKellar, Deputy Surgeon General E.	365 – –	1877
Annuity	300 – –	
McRae, Surgeon General D.	706 – –	1868
Annuity	300 – –	
Mills, Deputy Surgeon General J.	365 – –	1876
Annuity	210 – –	
Moir, Surgeon Major R., M.D.	292 – –	1877
Annuity	300 – –	
Moir, Brigade Surgeon W.	700 – –	1891
Moore, Surgeon General Sir W. J., K.C.I.E.	950 – –	1888
Morice, Surgeon Colonel J. C.	950 – –	1892
Morrogh, Surgeon G., M.D.	250 – –	1858
Annuity	400 – –	
Mouat, Deputy Inspector General F. J., M.D.	900 – –	1870
Annuity	300 – –	
Murray, Inspector General J.	900 – –	1871
Annuity	300 – –	
Murray, Brigade Surgeon J., M.D.	292 – –	1881
Annuity	400 – –	
Murray, Deputy Surgeon General T.	550 – –	1876
Annuity	252 – –	
Nanney, Brigade Surgeon Lieut. Colonel L. C.	600 – –	1892
Oakley, Surgeon Major R. H.	220 – –	1865
Annuity	300 – –	
O'Callaghan, Inspector General D. J.	550 – –	1872
Annuity	300 – –	
Ogg, Deputy Surgeon General G. S. W., M.D.	700 – –	1885
Annuity	400 – –	
Ogilvie, Surgeon Major C. F., M.D.	700 – –	1888
Oldham, Brigade Surgeon C. F.	700 – –	1890
Orr, Inspector General I. H., C.B., M.D.	800 – –	1880
Annuity	400 – –	
Palmer, Deputy Surgeon General C., M.D.	700 – –	1879
Annuity	300 – –	
Palmer, Deputy Surgeon General W. J., M.D.	500 – –	1881
Annuity	300 – –	
Parker, Brigade Surgeon C. R. G.	500 – – (115 – – commuted.)	1886
Annuity	400 – –	
Partridge, Deputy Surgeon General S. B.	456 – –	1880
Annuity	300 – –	
Partridge, Brigade Surgeon W. P.	700 – –	1885
Paske, Deputy Surgeon General C. T.	365 – –	1879
Annuity	300 – –	
Paul, Deputy Surgeon General I. L., M.D.	365 – –	1876
Annuity	400 – –	
Payne, Surgeon General A. J., M.D.	950 – –	1885
Pearl, Surgeon General W.	700 – –	1885
Annuity	400 – –	
Pearse, Brigade Surgeon R. E.	800 – – (250 – – commuted.)	1889
Annuity	400 – –	
Pelly, Deputy Inspector General S. M., C.B.	800 – –	1872
Annuity	252 – –	
Penny, Surgeon Major H. I., M.D.	365 – –	1868
Annuity	400 – –	
Penny, Brigade Surgeon J. C., M.D.	800 – –	1887
Pinkerton, Surgeon Major General J., M.D.	1,050 – –	1893
Planck, Deputy Surgeon General C.	950 – –	1886
Poole, Surgeon Major G. K., M.D.	220 – –	1876
Annuity	300 – –	
Potter, Brigade Surgeon H., M.D.	800 – –	1891
Pringle, Deputy Inspector General J., M.D.	365 – –	1867
Annuity	400 – –	
Pringle, Brigade Surgeon R., M.D.	700 – –	1884
Annuity	300 – –	
Raddock, Deputy Surgeon General C. E.	700 – –	1887
Ranking, Surgeon General I. L.	800 – –	1875
Annuity	400 – –	
Ray, Surgeon General G. H., M.D.	800 – –	1879
Annuity	300 – –	
Rean, Surgeon General W. H., M.D.	950 – –	1886
Annuity	400 – –	
Riddell, Brigade Surgeon G. D.	800 – –	1890
Annuity	400 – –	
Ringer, Deputy Surgeon General T., M.D.	456 – –	1881
Annuity	300 – –	
Roberts, Surgeon Colonel W. H., M.D.	950 – –	1893
Annuity	400 – –	
Robertson, Deputy Surgeon General C., M.D.	700 – –	1885
Annuity	400 – –	
Ross, Surgeon Major H. McE., M.D.	292 – –	1879
Annuity	400 – –	
Ross, Deputy Surgeon General J.	500 – –	1885
Annuity	400 – –	
Ross, Surgeon General J. T. C., C.I.E.	800 – –	1877
Annuity	300 – –	
Rouse, Deputy Surgeon General R.	700 – –	1885
Annuity	300 – –	
Sanderson, Deputy Surgeon General A., M.D.	500 – –	1883
Annuity	400 – –	
Saunders, Surgeon General G.	800 – –	1874
Annuity	300 – –	

Medical Officers in Receipt of Retired Pay and of Annuity—*continued.*

NAME.	Amount.	Date when Granted.
	£. s. d.	
Scriven, Brigade Surgeon J. B.	700 – –	1881
Annuity	300 – –	
Sexton, Brigade Surgeon E. J., M.D.	700 – –	1889
Shekleton, Deputy Surgeon General J. F.	365 – –	1873
Annuity	252 – –	
Simpson, Surgeon General Sir B., K.C.I.E., M.D.	1,050 – –	1890
Small, Surgeon D. H.	220 – –	1866
Annuity	300 – –	
Smith, Surgeon General C., C.B., M.D.	950 – –	1834
Annuity	400 – –	
Smith-Wynne, Surgeon Major W. A., M.D.	220 – –	1878
Annuity	400 – –	
Squire, Surgeon Major J.	220 – –	1871
Annuity	300 – –	
Stratton, Brigade Surgeon J. P., M.D.	700 – –	1886
Style, Surgeon Major M.	456 – –	1875
Annuity	252 – –	
Suffrein, Brigade Surgeon G. T.	700 – –	1890
Annuity	400 – –	
Sutherland, Brigade Surgeon G. S., M.D.	800 – –	1888
Sutherland, Deputy Surgeon General P. W.	950 – –	1888
Annuity	300 – –	
Sylvester, Deputy Surgeon General C. J., M.D.	550 – –	1879
Annuity	252 – –	
Taylor, Deputy Surgeon General E.	456 – –	1880
Annuity	300 – –	
Thacker, Veterinary Surgeon I.	200 – –	1873
Annuity	400 – –	
Theobalds, Surgeon General I. R.	800 – –	1880
Annuity	400 – –	
Thom, Surgeon General W.	800 – –	1877
Annuity	252 – –	
Thomas, Brigade Surgeon Lieut. Colonel J. B.	600 – –	1893
Thornton, Deputy Surgeon General J. H., C.B.	950 – –	1891
Thorold, Brigade Surgeon H. O.	500 – –	1881
Annuity	210 – –	
Townsend, Surgeon General S. C., C.B.	950 – –	1883
Turnbull, Surgeon Major F., M.D.	456 – –	1872
Annuity	300 – –	
Tuson, Surgeon General J. E., M.D.	950 – –	1884
Van Someren, Surgeon General W. I., M.D.	800 – –	1880
Annuity	400 – –	
Waghorn, Surgeon Major A. R., M.D.	220 – –	1876
Annuity	300 – –	
Walker, Surgeon General J. P.	800 – –	1877
Annuity	300 – –	
Walker, Deputy Surgeon General W., M.D.	950 – –	1889
Ward, Inspector General T. W.	800 – –	1871
Annuity	252 – –	
Warneford, Surgeon Major C. F.	292 – –	1865
Annuity	300 – –	
Watson, Deputy Surgeon General G. A.	700 – –	1885
Annuity	300 – –	
Watson, Deputy Surgeon General W., M.D.	500 – –	1883
Annuity	300 – –	
Webb, Surgeon Major C. K.	220 – –	1871
Annuity	300 – –	
Western, 1 Cl. Veterinary Surgeon G.	350 – – (100 – – commuted.)	1883
Annuity	400 – –	
Wethered, Surgeon Major T. A.	250 – –	1862
Annuity	300 – –	
Whitton, Brigade Surgeon G. E.	500 – –	1882
Annuity	400 – –	
Williamson, Deputy Surgeon General B.	500 – –	1884
Annuity	400 – –	
Williamson, Surgeon General W.	700 – –	1879
Annuity	400 – –	
Wilson, Surgeon Major T. W.	300 – –	1863
Annuity	300 – –	
Wyndowe, Deputy Surgeon General S. J., M.D.	500 – –	1881
Annuity	400 – –	
Young, Deputy Surgeon General D., M.D.	292 – –	1876
Annuity	300 – –	
Young, Surgeon General H.	700 – –	1875
Annuity	400 – –	
Young, Surgeon A.	292 – –	1872
Annuity	300 – –	

STATEMENT showing the Names of all PERSONS (also included in the foregoing Sub-Divisions of this Return) who, for Services rendered to the GOVERNMENT of INDIA, draw PENSIONS, CIVIL ANNUITIES, or COLONELS' ALLOWANCES exceeding the Yearly Sum of 5,000 Rupees or £. 500, paid through the INDIA OFFICE, *and hold any Appointment in the Service of Government*; the Nature of the Duties and Salary of such Appointment; whether such Salary is or is not diminished by the Amount of such Pension; the particular Rule or Rules under which such Pensions respectively were Granted.

NAME.	Amount of Pension, Civil Annuity, or Colonel's Allowance.	Date when the Pension, &c., was Granted.	Nature of Appointment in the Service of the Government held by the Pensioner, &c.	Salary of such Appointment.	Amount by which such Salary is diminished.	Rule or Rules under which the Pensions, &c., were Granted.
CIVIL ANNUITANTS.	£. s. d.			£. s. d.	£. s. d.	
Arbuthnot, Sir A. J., K.C.S.I., C.I.E.	1,000 – –	1874	Member of the Council of the Secretary of State for India.	1,200 – –	—	Regulations of the Civil Service Annuity Funds, confirmed by the Act 37 Vict. c. 12, to one of which funds each of the several annuitants had subscribed.
Bayley, Sir S. C., K.C.S.I., C.I.E.	1,000 – –	1890	Secretary Political and Secret Department, India Office.	1,200 – –	—	
Bernard, Sir C. E., K.C.S.I.	1,000 – –	1888	Secretary Revenue and Statistics Department, India Office.	1,200 – –	—	
Davies, Sir R. H., K.C.S.I., C.I.E.	1,000 – –	1878	Member of the Council of the Secretary of State for India.	1,200 – –	—	
Lyall, Sir A. C., K.C.B., K.C.I.E.	1,000 – –	1887	– – ditto – – ditto	1,200 – –	—	
Peile, Sir J. B., K.C.S.I.	1,000 – –	1887	– – ditto – – ditto	1,200 – –	—	
Strachey, Sir J., G.C.S.I., C.I.E.	1,000 – –	1876	– – ditto – – ditto	1,200 – –	—	
Westland, J., C.S.I., LL.D.	1,000 – –	1889	Financial Member of Governor General's Council in India.	Rs. a. p. 76,800 – –	1,000 – –	
OFFICERS IN RECEIPT OF JUDICIAL PENSIONS.				£. s. d.		
Couch, The Right Hon. Sir R., Knt.	1,800 – –	1875	Member of the Judicial Committee of the Privy Council.	800 – –	—	Rules made under Act 24 & 25 Vict. c. 104, s. 6.
Turner, Sir C. A., K.C.I.E.	1,500 – –	1885	Member of the Council of the Secretary of State for India.	1,200 – –	—	
Wilson, A.	1,200 – –	1892	Legal Adviser and Solicitor to the Secretary of State for India.	1,200 – –	—	
OFFICERS IN RECEIPT OF CIVIL PENSIONS.						
Boulnois, C.	750 – –	1877	Privy Council Reporter for Secretary of State for India.	150 – –	—	The Civil Service Regulations.
Finch, B. T.	Rs. a. p. 6,000 – –	1893	Director in Chief, Indo-European Telegraph Department, India Office.	1,000 – –	525 – –	
Tawney, C. H., C.I.E.	6,000 – –	1892	Librarian, India Office	600 – –	—	
OFFICER IN RECEIPT OF SUPERANNUATION ALLOWANCE.	£. s. d.					
Seccombe, Sir T. L., G.C.I.E., K.C.S.I., C.B.	1,700 – –	1879	Clerk to Commissioners of Income Tax for the India Office.	226 – –	—	Acts 53 Geo. III., c. 155, and 21 & 22 Vict. c. 106.
OFFICERS IN RECEIPT OF PAY AND COLONELS' ALLOWANCES.						
Bradford, Colonel Sir E. R. C., K.C.B., K.C.S.I., A.D.C.	1,124 17 5	1891	Chief Commissioner of Metropolitan Police.	1,500 – –	—	Indian Army Regulations.
Gordon, Lieut. General J. J. H., C.B.	1,124 17 5	1887	Assistant Military Secretary for Indian Affairs at Horse Guards.	1,400 – –	1,124 17 5	
Grant, Field Marshal Sir P., G.C.B., G.C.M.G.	1,300 – –	1883	Governor of Chelsea Hospital	500 – –	—	
Wound Pension	300 – –					
Lennox, Major General S. W.	1,124 17 5	1884	Registrar National Art School, South Kensington.	350 – –	—	

STATEMENT showing the Names of all Persons who, for Services rendered to the Government of India, draw Pensions, Civil Annuities, or Colonels' Allowances, &c.—*continued.*

NAME.	Amount of Pension, Civil Annuity, or Colonel's Allowance.	Date when the Penston, &c., was Granted.	Nature of Appointment in the Service of the Government held by the Pensioner, &c.	Salary of such Appointment.	Amount by which such Salary is diminished.	Rule or Rules under which the Pensions, &c., were Granted.
OFFICERS IN RECEIPT OF PAY AND COLONELS' ALLOWANCES—*continued.*	£. s. d.			£. s. d.	£. s. d.	
Lumsden, General Sir P. S., G.C.B., C.S.I.	1,124 17 5	1885	Member of the Council of the Secretary of State for India.	1,200 - -	—	Indian Army Regulations.
Norman, General Sir H. W., G.C.B., G.C.M.G., C.I.E.	1,124 17 5	1882	Governor of Queensland - -	5,000 - -	—	
Stewart, Colonel C. E., C.B., C.M.G., C.I.E.	1,124 17 5	1892	Consul General, Odessa - -	900 - -	—	
Stewart, General Sir D. M., Bart., G.C.B., G.C.S.I., C.I.E.	1,124 17 5	1878	Member of the Council of the Secretary of State for India.	1,200 - -	—	
Watson, General Sir J., K.C.B., V.C. -	1,124 17 5	1886	Employed in purchase of Stallions for Government Stud in India.	400 - -	—	
Williams, Lieut. General Sir E. C. S., R.E., K.C.I.E.	1,124 17 5	1886	Government Director of Indian Railway Companies.	1,000 - -	—	
OFFICERS IN RECEIPT OF RETIRED PAY, &c.						
Dennehy, Major General T., C.I.E. -	550 5 -	1885	Extra Groom-in-Waiting - -	120 - -	—	
Ducat, Colonel W. M., R.E. - - -	880 - -	1890	Engineering Inspector, Local Government Board.	700 - -	—	
Hasted, Colonel J. O., R.E. - -	1,000 - -	1890	- - ditto - - ditto - -	600 - -	—	
Luard, Colonel C. H., R.A. - - -	890 - -	1890	- - ditto - - ditto - -	600 - -	—	
M'Neill, Major General Sir J. C., K.C.B., K.C.M.G., V.C.	750 - -	1850	Equerry in Ordinary - -	500 - -	—	
Newmarch, Major General C. R., C.S.I.	783 5 - (50 - - commuted.)	1887	Military Secretary, India Office	1,200 - -	—	
Scott-Moncrieff, Colonel Sir C. C., K.C.M.G., C.S.I.	575 - -	1888	Permanent under Secretary for Scotland.	1,500 - -	—	
Smith, Colonel Sir R. M., R.E., K.C.M.G.	662 17 10	1887	Director Edinburgh Museum, and fees.	775 5 8	—	
Taylor, General Sir A., R.E., G.C.B. -	1,000 - -	1879	Salary as President R.I.E. College, Cooper's Hill.	1,000 - -	—	
Cuningham, Surgeon General J. M., C.S.I., M.D.	1,050 - -	1885	Member of Army Sanitary Committee for the Indian portion of the work.	200 - -	—	
Fayrer, Surgeon General Sir J., K.C.S.I., M.D., LL.D.	665 - -	1874	President of the Medical Board, India Office, for the examination of Officers of the Indian Services.	600 - -	—	
Macnamara, Surgeon Major F. N., M.D.	592 - -	1876	Examiner of Medical Stores, India Store Depôt.	300 - -	—	
Macnamara, Surgeon Major N. C. -	592 - -	1876	Examiner of surgical instruments, India Store Depôt.	50 - -	—	

EAST INDIA (PENSIONS).

RETURN of the Names of all PERSONS who, for Services rendered to the GOVERNMENT of *India*, draw PENSIONS, CIVIL ANNUITIES, or COLONELS' ALLOWANCES exceeding the Yearly Sum of 5,000 Rupees or £. 500; the Amount paid in each Case; &c.

(*Mr. Alpheus Morton.*)

Ordered, by The House of Commons, *to be Printed,*
15 *March* 1894.

[*Price* 3 *d.*]

28. *Under* 4 *oz.*

EAST INDIA (PENSIONS)

RETURN (in part) to an Address of the Honourable The House of Commons, dated 14 September 1893; —*for*,

"RETURN of the Names of all PERSONS who, for Services rendered to the GOVERNMENT of *India*, draw PENSIONS, CIVIL ANNUITIES, or COLONELS' ALLOWANCES, exceeding the Yearly Sum of 5,000 Rupees or £. 500; the Amount paid in each Case; Date when granted; whether the holder of such Pension has any Appointment in the Service of Government; the Nature of the Duties and Salary of such Appointment; whether such Salary is or is not diminished by the Amount of such Pension; the particular Rule or Rules under which such Pensions respectively were granted."

India Office,
19 June 1894.

ARTHUR GODLEY,
Under Secretary of State for India.

(*Mr. Alpheus Morton.*)

Ordered, by The House of Commons, *to be Printed*,
15 *March* 1894.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
and 32, ABINGDON STREET, WESTMINSTER, S.W.; or
JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

28—I.

RETURN of the Names of all Persons who, for Services rendered to the GOVERNMENT of *India*, draw PENSIONS, CIVIL ANNUITIES, or COLONELS' ALLOWANCES, exceeding the Yearly Sum of 5,000 Rupees or £. 500; the Amount paid in each Case; Date when granted; whether the holder of such Pension has any Appointment in the Service of Government; the Nature of the Duties and Salary of such Appointment; whether such Salary is or is not diminished by the Amount of such Pension; the particular Rule or Rules under which such Pensions respectively were granted.

GOVERNMENT OF INDIA—FINANCE AND COMMERCE DEPARTMENT.

Enclosures to Despatch No. 139 of 1894.

STATEMENT showing the Names of Persons who for Services rendered to the Government of India were, on the 30th September 1893, drawing Pensions, Civil Annuities, or Colonels' Allowances, exceeding 5,000 Rupees or £. 500 a year.

Name of Pensioner.	Amount of Pension (Yearly).	Date of Commencement of Pension.	Particular Rule or Rules under which the Pensions were granted.	Whether the Holder of the Pension has any Appointment in the Service of Government.	Nature of the Appointment.	Salary of the Appointment.	Salary whether reduced by the Amount of Pension or not.	Remarks.
PENSIONS.	*Rs. a. p.*							
1. Rao Bahadur Janardhan Wasudeoji.	6,000 0 0	15 July 1874	Specially sanctioned by Secretary of State -	Nil - -	Nil - - - -	Nil - -	Nil	
	£. *s. d.*							
2. Major-General C. J. Fullerton -	456 5 –	5 Nov. 1878	Article 1332, Army Regulations, India, Vol. I., Part I.	Nil - -	Nil - - - -	Nil - -	Nil.	
	Rs. a. p.							
3. Vinayak Vasudeo - - -	6,000 0 0	1 Jan. 1879	Specially sanctioned by Secretary of State -	Nil - -	Nil - - - -	Nil - -	Nil.	
4. R. H. Hollingbery - - -	6,000 0 0	1 Dec. „	- - - ditto - - - ditto - - -	Nil - -	Nil - - - -	Nil - -	Nil.	
	£. *s. d.*							
5. Rev. H. Murray - - - -	365 – –	18 Jan. 1881	Article 661, Civil Service Regulations -	—	Information is wanting.	—	—	
6. Major-General Torin Thatcher -	456 5 –	1 June „	Article 1332, Army Regulations, India, Vol. I., Part I.	Nil - -	Nil - - - -	Nil - -	Nil.	
7. F. R. A. B. Constable, Lieutenant-Colonel, Staff Corps.	16*s.* a day and 152*l.* a year additional.	16 Feb. 1883	Articles 1332 and 1356, Army Regulations, India, Vol. I., Part I.	Nil - -	Nil - - - -	Nil - -	Nil.	
	Rs. a. p.							
8. R. T. H. Griffith - - - -	6,000 0 0	17 June 1885	Specially sanctioned by Secretary of State -	Nil - -	Nil - - - -	Nil - -	Nil.	

A 2

[3]

Statement showing the Names of Persons who, for Services rendered to the Government of India, draw Pensions, &c., &c.—*continued.*

Name of Pensioner.	Amount of Pension (Yearly).	Date of Commencement of Pension.	Particular Rule or Rules under which the Pensions were granted.	Whether the Holder of the Pension has any Appointment in the Service of Government.	Nature of the Appointment.	Salary of the Appointment.	Salary whether reduced by the Amount of Pension or not.	Remarks.
PENSIONS—*continued.*	*Rs. a. p.*							
9. R. F. Chisholm	6,000 0 0	3 Mar. 1886	Articles 712 and 714, Civil Service Regulations.	Nil	Nil	Nil	Nil.	
	£. s. d.							
10. Rev. T. Foulkes	365 – –	8 Dec. „	Article 661, Civil Service Regulations	Nil	Nil	Nil	Nil.	
	Rs. a. p.							
11. W. H. Ryland	6,000 0 0	4 April 1887	Specially sanctioned by Secretary of State	Nil	Nil	Nil	Nil.	
	£. s. d.							
12. Major-General G. N. Stephens	533 5 –	19 April „	Articles 1354, 1355, 1356, and 1332, Army Regulations, India, Vol. I., Part I.	Nil	Nil	Nil	Nil.	
	Rs. a. p.							
13. J. H. E. Hart	7,000 0 0	14 Aug. 1888	Articles 712 and 714, Civil Service Regulations.	Nil	Nil	Nil	Nil.	
14. E. W. Trotter	6,000 0 0	16 Nov. „	Specially sanctioned by Secretary of State	Nil	Nil	Nil	Nil.	
	£. s. d.							
15. Colonel T. Fraser	500 – –	1 June 1889	Articles 1354, 1355, and 1357, Army Regulations, India, Vol. I., Part I.	Nil	Nil	Nil	Nil.	
	Rs. a. p.							
16. Alexander Izat	6,000 0 0	7 June „	Articles 712 and 714, Civil Service Regulations.	Nil	Nil	Nil	Nil	Drawn no pension since April 1893.
17. G. Hamnett	6,000 – –	17 Sept. „	Specially sanctioned by Secretary of State	Nil	Nil	Nil	Nil.	
	£. s. d.							
18. Sir Romesh Chunder Mitter	1,200 – –	1 Jan. 1890	Article 600, Rule 29, Civil Service Regulations.	Nil	Nil	Nil	Nil.	
19. Colonel Edmund Swetenham, Staff Corps.	1*l.* 5*s.* a day and 227*l.** a year additional.	3 Feb. „	Articles 1332 and 1356, Army Regulations, India, Vol. I., Part I.	Nil	Nil	Nil	Nil	* Originally 327*l.*, commuted 100*l.* on 29th May 1890, in Military Department. Letter No. 942A., dated 28th April 1890.
	Rs. a. p.							
20. W. Wordsworth	6,000 0 0	20 Aug. 1891	Specially sanctioned by Secretary of State	Nil	Nil	Nil	Nil.	

21. C. R. C. Kiernander	Rs. a. p. 6,000 0 0	1 April 1892	- - - ditto - - - ditto - - -	Nil	Nil	Nil	Nil.
22. Colonel J. Kelly	£. s. d. 700 – –	16 Aug. „	Articles 1354, 1355, and 1357, Army Regulations, India, Vol. I., Part I.	Nil	Nil	Nil	Nil.
23. Major P. H. Wallerstein	365 – –	1 Oct. „	- - - ditto - - - ditto - - -	Nil	Nil	Nil	Nil.
24. F. W. Peterson	Rs. a. p. 6,000 0 0	5 Feb. 1893	Specially sanctioned by the Secretary of State	Nil	Nil	Nil	Nil.
25. G. T. Walch	7,000 0 0	22 April „	Articles 703, 712 (*c*) and 714 (*a*), Civil Service Regulations.	Nil	Nil	Nil	Nil.
CIVIL ANNUITIES.	£. s. d.						
26. H. Vansittart	1,000 – –	8 Mar. 1872	Article 620, Civil Service Regulations	Nil	Nil	Nil	Nil.
COLONELS' ALLOWANCES.	Rs. a. p.						
27. Major-General Anderson, C.B.	5,475 14 0	6 April 1888	Articles 1416 to 1424, Army Regulations, India, Vol. I., Part I.	Yes	Command of a 1st class District.	Rs. 3,500 a month	No.
28. Major-General R. C. Stewart, C.B.	5,475 14 0	20 Sept. 1890	- - - ditto - - - ditto - - -	Yes	- ditto - - ditto - -	3,500 „	No.
29. Major-General Sir W. S. A. Lockhart, K.C.B., C.S.I.	5,475 14 0	6 April 1891	- - - ditto - - - ditto - - -	Yes	Command of Punjab Frontier Force (1st class District).	3,500 „	No.
30. Major-General Sir R. C. Low, K.C.B.	5,475 14 0	6 Mar. 1892	- - - ditto - - - ditto - - -	Yes	Command of a 1st class District.	3,500 „	No.
31. Brigadier-General G. Rowlandson	5,475 14 0	9 June „	- - - ditto - - - ditto - - -	Yes	Command of a 2nd class District.	2,200 „	No.
32. Colonel A. J. C. Birch, s.c.	5,475 14 0	2 Mar. 1893	- - - ditto - - - ditto - - -	Yes	Command of a 1st class Station.	1,627-14-0 a month.	No.
33. Lieutenant-General C. E. Nairne, C.B.	5,475 14 0	19 June „	- - - ditto - - - ditto - - -	Yes	Commander-in-Chief of the Bombay Army.	5,500 a month	No.
34. Colonel R. Bythell	5,475 14 0	2 Oct. „	- - - ditto - - - ditto - - -	Unemployed	- - - -	—	No.

EAST INDIA (PENSIONS).

RETURN of the Names of all PERSONS who, for Services rendered to the GOVERNMENT of *India*, draw PENSIONS, CIVIL ANNUITIES, or COLONELS' ALLOWANCES exceeding the Yearly Sum of 5,000 Rupees or £. 500; the Amount paid in each Case; &c.

(*Mr. Alpheus Morton.*)

Ordered, by The House of Commons, *to be Printed,*
15 *March* 1894.

[*Price* 1 *d.*]

28—I. *Under* 1 *oz.*

PAPERS

REGARDING THE

IMPURITY OF INDIAN WHEAT

AND THE ESTABLISHMENT OF

WAREHOUSES FOR CLEANING AND GRADING WHEAT, OR FOR STORAGE.

1885—90.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE.
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C., and
23, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

1894.

[C.—7440.] *Price* 9*d*.

Papers regarding the Impurity of Indian Wheat, and the establishment of Warehouses for cleaning and grading Wheat, or for Storage.

CONTENTS.

Page

1. Government of India, to Local Governments, No. 67–42–4, dated 16th May 1885.
   Asks for a report after discussion with commercial public on the question of the construction of warehouses near railway stations for storing and cleaning wheat, &c., intended for exportation 7

Enclosures to No. 1.

2. Resolution by Government, Punjab, No, 95, dated 19th March 1885.
   Review of the Wheat Trade of the Punjab, and measures to facilitate and develop it - - - 7
3. Annexure to above.
   Extract from notes by Messrs. McDougall Brothers, dated London, 15th December 1882, on the Quality and Value of Indian Wheats in European markets - - - - - 14
4. Messrs. Reinhold Brothers, Cawnpore, to Government, North-Western Provinces and Oudh, dated August 1883.
   Scheme for Cleaning and Grading Warehouse under Government Supervision - - - 15
5. Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh, to Local Government, No. 48 T., dated 25th July 1884 (extract).
   Opinion on Messrs. Reinhold Brothers' scheme - - - - - - - 17

Replies to No. 1 (Circular dated 16th May 1885).

Madras.

6. Resolution by Government, Madras, No. 922, dated 11th August 1885.
   Action taken by Local Fund Boards in providing warehouses for storage - - - 18
7. Resolution by Government, Madras, No. 3267, dated 4th June 1886.
   Working of warehouse near Arcot railway station - - - - - - 19

Bombay.

8. Government of Bombay, to Government of India, No. 6606, dated 17th September 1886.
   Forwards Nos. 9 to 12, and inquiries whether warehouses should be provided by the Local Government, Railway Companies, or the Trade - - - - - - 19
9. Commissioner, Central Division, to Government of Bombay, No. 634 R., dated 11th February 1886.
   Forwards précis of Reports of Collectors, Central Division, and states that in his opinion warehouses should be erected by private persons where they are wanted - - - - 19
10. Précis of Reports of Collectors, Central Division - - - - - - - 20
11. Resolution by Government, Bombay, Public Works Department, Railway, No. 781, dated 29th March 1886.
    Reviews replies of Railway Companies, asks for the opinion of the Bombay Chamber of Commerce as to localities where warehouses would be most desirable - - - - 20
12. Resolution by Government, Bombay, Public Works Department, Railway, No. 1676, dated 27th July 1886.
    Reply of the Bombay Chamber of Commerce, and orders thereon - - - - 22
13. Resolution by Government, Bombay, Public Works Department, No. 645 C.W., dated 8th November 1886.
    Replies of Superintending Engineers, Southern and Northern Divisions, regarding the localities at which warehouses and sheds might be provided. Question of the provision of funds.
    Working of a warehouse at Nadiad - - - - - - - - - 24

Bengal.

14. Director, Department of Land Records and Agriculture, to Government, Bengal, No. 891 T., dated 7th July 1886.
    Forwards papers 15 to 23, and reports on present condition, practices, and requirements of the Wheat Cultivation and Trade of Bengal - - - - - - - - 24
15. Director, Department of Land Records and Agriculture, to Assistants to Directors, Nos. 414–16, dated 2nd September 1885.
    Letter of instructions noting points requiring investigation - - - - - 28
16. Mr. D. B. Allen, Assistant to Director, Department of Land Records and Agriculture, to Commissioner, Patna Division, dated 2nd December 1885.
    Wheat Cultivation and Trade of the Patna Division - - - - - - 30
17. Officiating Collector, Shahabad, to Commissioner, Patna Division, No. 1826 G., dated 10th October 1885.
    Wheat Cultivation and Trade at the Shahabad District - - - - - - 33

e 80710. Wt. P. 2070.

Page

18. Officiating Commissioner, Bhagulpore and Sonthal Parganas, to Government, Bengal, No. 1047 C.T., dated 31st January 1886.
Wheat Cultivation and Trade of the Bhagulpore Division - - - - - - 38
19. Assistant to Director, to Director, Department of Land Records and Agriculture, Bengal, dated Bhagulpore, No. 255. dated the 30th November 1885.
Reply to No. 15 - - - - - - - - - - - - 39
20. Assistant to Director, to Director, Department of Land Records and Agriculture, Bengal, No. 322, dated Bhagulpore, the 15th December 1885.
Further reply to No. 15 - - - - - - - - - - - 40
21. Commissioner, Presidency Division, to Government, Bengal, No. 7 M.A., dated 27th January 1886.
Wheat Cultivation and Trade of the Presidency Division - - - - - 40
22. Covenanted Deputy Collector in charge Murshedabad, to Commissioner, Presidency Division, No. 2310 G., dated 30th January 1886.
Wheat Cultivation and Trade of the Murshedabad District - - - - - 41
23. Bengal Chamber of Commerce, to Government, Bengal, dated 13th November 1885.
Opinion of the Chamber on the measures necessary and possible for the improvement of the Wheat Trade - - - - - - - - - - - - 42
24. Director, Department of Land Records and Agriculture, Bengal, to Government, Bengal, No. 692, dated 27th July 1886.
Correspondence with Chamber of Commerce on reduction of refraction for wheat: no alteration possible in present circumstances of trade - - - - - - - 43
25. Government, Bengal, to Director, Department of Land Records, and Agriculture, No. 1899–304, dated 10th August 1886.
Orders on Director's Report on Wheat Cultivation and Trade of Bengal (No 14) and on correspondence regarding refraction (No. 24) - - - - - - - - 44
26. Government, Bengal, to Chamber of Commerce, No. 1896–301, dated 10th August 1886.
Expresses a hope that a reduction in the standard of refraction for wheat will be found possible at no distant date - - - - - - - - - - - 44
27. Chamber of Commerce, to Government, Bengal, dated 15th September 1886.
Replies to No. 26 - - - - - - - - - - - - 44
28. Director, Department of Land Records and Agriculture, Bengal, to Government, Bengal, No. 1,265, dated 18th August 1887.
Comments on the letter of the Chamber of Commerce, Bengal (No. 27), and forwards Nos. 29 to 35 - - - - - - - - - - - - - 45
29. Director, Department of Land Records and Agriculture, Bengal, to Messrs. Ralli Brothers, Vale King & Co., and Petrocochino & Co., dated 2nd April 1887.
Asks whether a higher price would be given for clean wheat - - - - - 52
30. Messrs. Ralli Brothers, to Director, Department of Land Records and Agriculture, Bengal, dated 2nd April 1887.
Reply to No. 29 - - - - - - - - - - - - 52
31. Messrs. Vale, King, & Co., to Director, Department of Land Records and Agriculture, Bengal, dated 2nd April 1887.
Reply to No. 29 - - - - - - - - - - - - 53
32. Messrs. Ralli Brothers, to Director, Department of Land Records and Agriculture, Bengal, dated 23rd May 1887.
Valuation Report on samples of wheat threshed by steam and on the native method - - 53
33. Wheat and Seed Trade Association, Calcutta, to Director, Department of Land Records and Agriculture, Bengal, dated 2nd June 1887.
Valuation Report on samples of wheat threshed by steam and on the native method - - 54
34. Messrs. Ralli Brothers, to Director, Department of Land Records and Agriculture, Bengal, dated 21st July 1887.
Experimental shipment to Marseilles of clean wheat - - - - - - 54
35. Statement.
Appraisement of wheat samples from various districts by the Chamber of Commerce, Bengal - 56
36. Government of Bengal, to Director, Department of Land Records and Agriculture, Bengal, No. 3421–608, dated 16th November 1887.
Acknowledging No. 28, agrees that Government cannot urge cultivation or sale of pure wheat on agriculturists till the conditions of trade alter, and a demand for such wheat at better prices is created - - - - - - - - - - - - 56

North-Western Provinces and Oudh.

37. Government, North-Western Provinces and Oudh, to Government of India, No. 1172–1–85, dated 6th July 1885.
States that no special measures appear to be required for the provision of storage accommodation 57
38. Note by the Department of Land Records and Agriculture, North-Western Provinces and Oudh, dated 14th January 1887.
Probable causes of the exportation of dirty wheat and measures feasible for facilitating trade and removing admixture of foreign substances - - - - - - - - 57

Punjab.

39. Government of the Punjab, to Government of India, No. 259, dated 23rd December 1886.
Forwards Nos. 40 and 41, and states that attention having been drawn to the subject, and a commencement made in providing storage for grain at the principal exporting stations, no further step seems required at present - - - - - - - - - 65
40. Financial Commissioner, Punjab, to Government, Punjab, No. 1025, dated 26th November 1886.
Forwards No. 41, showing the result of inquiries into the storage accommodation provided or required at different stations - - - - - - - - - - 65

Page

41. Précis of correspondence forwarded by Financial Commissioner, Punjab - - - - 66
42. Chamber of Commerce, Karachi, to Government of India, dated 26th October 1886
Considers the construction of warehouses a very desirable measure - - - - - 67
43. Government of India, Public Works Department, to Government of India, Revenue and Agricultural Department, No. 753 R. T., dated 22nd August 1885.
Forwards reports from Managers, Punjab Northern and Indus Valley State Railways on demurrage charges levied on those railways and the provision of warehouses, with the remark that the Public Works Department concurs in the opinions expressed by those officers - 67
44. Officiating Manager, Punjab Northern State Railway, to Director-General of Railways, No. 3,113, dated 17th June 1885.
States that the construction of warehouses as depots of trade do not come within the province of railway management - - - - - - - - - - - 67
45. Manager, Indus Valley State Railway, to Director-General of Railways, No. 370, dated the 3rd August 1885.
Objects to the abolition of demurrage charges, and states that, with the exception of Sukkur, where storage room is much needed, warehouses would not be required if octroi were abolished - - - - - - - - - - - - 68

CENTRAL PROVINCES.

46. Chief Commissioner, Central Provinces, to Government of India, No. 9,038, dated 28th Oct. 1886.
Forwards No. 47, and states that Government having provided the land it must be left to private enterprise to erect warehouses where required - - - - - - - 69
47. Chief Commissioner, Central Provinces, to Government of Bombay, Public Works Department, No. 753, dated 10th September 1886.
Explains that the action taken in the Central Provinces has been confined to acquiring plots of land in the vicinity of railway stations - - - - - - - 69

BERAR.

48. Resident, Hyderabad, to Government of India, No. 454, dated 13th December 1886.
Forwards Nos. 49 to 55, and states that the demands of trade are making the people alive to the necessity for a more extended cultivation of wheat, and direct encouragement on the part of Government is not needed - - - - - - - - - - 69
49. Commissioner, Hyderabad Assigned Districts, to Resident Hyderabad, No. 5,913, dated 22nd November 1886.
Forwards replies of District Officers and of the Agricultural Association, Amraoti, and explains action taken in advising and distributing good seed to cultivators and the needs of the trade as regards railways and storage accommodation - - - - - - - 70
50. Deputy Commissioner, Buldana District, to Commissioner, Hyderabad Assigned Districts, No. 1,611, dated 25th June 1885.
States that sheds are not required as grain can be safely stored in the open air for eight months, but metalled roads and bridges are needed - - - - - - - - 71
51. Deputy Commissioner, Ellichpur District, to Commissioner, Hyderabad Assigned Districts, No. 1,863, dated 18th August 1885.
States that economical difficulties, such as impurities in wheat, must be left to cultivators and traders, while administrative and physical difficulties are being met by Government in the construction of roads and railways - - - - - - - - 71
52. Deputy Commissioner, Amraoti District, to Commissioner, Hyderabad Assigned Districts, No. 544, dated 11th September 1885.
Reports that the want of warehouses is not felt, and that the improvement of seed appears to be the only direction in which action can be usefully taken - - - - - - - 72
53. Deputy Commissioner, Akola District, to Commissioner, Hyderabad Assigned Districts, No. 1,478, dated 18th October 1886.
States that no action has as yet been taken by municipalities to provide warehouses, the want of which is not keenly felt - - - - - - - - - - 72
54. Deputy Commissioner, Bassim District, to Commissioner, Hyderabad Assigned Districts, No. 3,045, dated 31st October 1885.
States his opinion that the remedy for improved and pure wheat lies in the hands of the traders 73
55. Secretary, Agricultural Association, Amraoti, to Commissioner, Hyderabad Assigned Districts, No. 111, dated 10th August 1885.
Submits the suggestions of the Association for the encouragement and increase of wheat cultivation and for the development and improvement of the wheat trade - - - - 73

AJMERE.

56. Chief Commissioner, Ajmere-Merwara, to Government of India, No. 742–250, dated 11th July 1888.
Forwards reports of local authorities, and states that the wheat trade of Ajmere is insignificant, and means of transport more than sufficient - - - - - - - - 74
57. Commissioner, Ajmere-Merwara, to Chief Commissioner, Ajmere-Merwara, No. 1,656 R., dated 2nd July 1888.
Forwards reports of Assistant Commissioners, and states that there is no need and very little scope at present for administrative action in behalf of the wheat trade - - - - - 75
58. Assistant Commissioner, Merwara, to Commissioner, Ajmere-Merwara, No. D.—122 M., dated 7th June 1888.
Reports on the Wheat Cultivation and Trade of Merwara - - - - - - - 75
59. Assistant Commissioner, Ajmere, to Commissioner, Ajmere-Merwara, No. 63, dated 16th January 1888.
States that wheat cultivation is insignificant, no want of facilities for trade exists, and improvement may be left to the self-interest of the people - - - - - - - - 76

Page

APPENDICES TO PART I.

Appendix A.

Correspondence in 1886, 1887, and 1888, between the Bombay Chamber of Commerce and the various Corn Trade Associations in the United Kingdom regarding measures for the improvement in the cleanliness of Indian Wheat. (Reprinted from the Chamber's Annual Reports.)

1. Bombay Chamber of Commerce to Chairman, Corn Trade Association, London, Liverpool, Glasgow, and Hull, dated 12th November 1886.
   Inquiries whether the Association would co-operate in reducing the allowance for impurities in wheat shipments to 2 per cent. - - - - - - - - - 78
2. Liverpool Corn Trade Association, to Bombay Chamber of Commerce, dated 3rd December 1886.
   States that the Association has advocated the reform for some time, and will do its best to give effect to the Bombay Chamber's proposal - - - - - - - - 78
3. London Corn Trade Association, to Bombay Chamber of Commerce, dated 11th February 1887.
   States that the Association, while alive to the importance of insuring purity of Indian wheats, considers that the reform must depend mainly on the efforts of the Chamber to check admixture of foreign substances - - - - - - - - - 79
4. Extract from the Report of the Bombay Chamber of Commerce for the year 1888.
   Summary of the action taken by the Chamber - - - - - - - - 79
5. Circular of Bombay Chamber of Commerce to its Members, dated 15th March 1888.
   Forwards, for opinion, Resolution of Liverpool Corn Trade Association proposing new standard for Wheat Contracts - - - - - - - - - - - 80
6. Letter from Liverpool Corn Trade Association, No. 123, dated 15th February 1888. (Enclosure to No. 5.)
   Announces the new standard proposed by the Standards Committee of the Association - - 80
7. Bombay Chamber of Commerce, to London Corn Trade Association, dated 20th April 1888.
   Forwards Resolutions adopted as basis for future Wheat Contracts, and requests co-operation in limiting refraction for Bombay shipments to 2 per cent. - - - - - - 80
8. Bombay Chamber of Commerce, to Liverpool Corn Trade Association, dated 20th April 1888.
   Forwards for acceptance, Resolutions adopted by Chamber as basis of future Wheat Contracts - 81
9. London Corn Trade Association, to Bombay Chamber of Commerce, dated 11th May 1888.
   States that the Association does not see its way to carry out the Resolutions adopted by the Bombay Chamber - - - - - - - - - - - 81
10. Liverpool Corn Trade Association, to Bombay Chamber of Commerce, dated 12th July 1888.
    Notifies the Liverpool standards for Bombay wheat finally adopted - - - - 81

Appendix B.

Abstract of a series of notes relative to the Impurity of Indian Wheat interchanged in 1886 between two gentlemen interested in the trade. - - - - - - - - 82

Appendix C.

1. From Lord Cross, to the Government of India, No. 128, dated 26th December 1889.
   Forwards Nos. (2) to (4) - - - - - - - - - 83
2. John McDougall, Esq., to the Secretary of State for India, dated 27th November 1889.
   Reports the agreement come to by the London Corn Trade Association in reference to the terms of contract regarding impurities in Indian wheat. Suggests the introduction of American grain elevators into India - - - - - - - - - - - 83
3. London Corn Trade Association, to the Secretary of State for India, dated 14th November 1889.
   Forwards letter addressed to the Bombay Chamber of Commerce and Calcutta Wheat and Seed Trade Association with regard to standards of impurities or "refaction" in Indian wheats - 84
4. London Corn Trade Association, to the Bombay Chamber of Commerce, Calcutta Wheat and Seed Trade Association, &c., dated 14th November 1889.
   Notifies the standards agreed to after consultation with the Liverpool Corn Trade Association - 85
5. Government of India, to Local Governments, and Government of India, Public Works Department, Nos. 220–225 C.—19–3, dated 31st January 1890.
   Circulate for information papers (1) to (4) - - - - - - - - 86

Appendix D.

1. Extract from the Report of the Bombay Chamber of Commerce for the year 1889.
   Summary of action taken by the Chamber during the year towards the reduction of impurities in Indian Wheats - - - - - - - - - - - 86
2. Bombay Chamber of Commerce, to the Government of Bombay, dated 14th June 1889.
   Protest against the statements put forward by the London Corn Trade Association at the India Office Conference of 8th May 1889 - - - - - - - - - 87
3. Bombay Chamber of Commerce, to the London Corn Trade Association, dated 6th December 1889.
   Points out that the impurity or refraction standards agreed upon by the London Association will not contribute materially towards improving the quality of Indian wheat, and requests reconsideration of the decision - - - - - - - - - 89
4. Extract from the Report of the Bombay Chamber of Commerce for the year 1890.
   Summary of action taken during the year to improve the Indian Wheat Trade standards - 89
5. London Corn Trade Association, to Bombay Chamber of Commerce, dated 7th February 1890.
   Regret their inability to go further in the matter of refraction standards - - - 90

PAPERS

REGARDING THE

IMPURITY OF INDIAN WHEAT, AND THE ESTABLISHMENT OF WAREHOUSES FOR CLEANING AND GRADING WHEAT, OR FOR STORAGE.

1.

GOVERNMENT OF INDIA to LOCAL GOVERNMENTS, No. 67A.—42–4, dated 16th May 1885.

Circular inquiry.

I am directed to forward a copy of a Resolution (No. 95, dated 19th March 1885), recorded by the Government of the Punjab, on the subject of the wheat trade of that Province. The Resolution is of great interest and importance, and I am to suggest that the Local Government should give to it such publicity as may be considered necessary.

2. With reference to paragraph 11 of the Resolution, which deals with the question of the construction of Warehouses near railway stations for the storage of wheat, I am to enclose a copy of the accompanying papers.* The Government of India will be glad if the Local Government will take such steps as may be expedient to procure for this important question more full discussion and consideration in communication with the commercial public than it has yet received. As at present advised, the Government of India is disposed to believe that official action might usefully be taken in co-operation with the commercial community with the object of providing increased facilities for the wheat trade.

No. 67A.—42–4.

Copy forwarded to the Public Works Department for information, with the intimation that the Revenue and Agricultural Department will be glad to be favoured with an expression of the views of the Public Works Department on the questions of demurrage and warehouses, raised in paragraphs 10 and 11 of the Resolution, No. 95, dated 19th March, and referred to in the subsequent communication from the Punjab Government.

2.

RESOLUTION by the GOVERNMENT OF THE PUNJAB, No. 95, dated 19th March 1885.

Review of Punjab wheat trade.

In the Review of the Report on the Internal Trade of the Province for the year 1883–84, the growing dimensions of the export of wheat were briefly noticed, and allusion was made to the fact that the subject of the improvement of the trade and of the encouragement which could properly be given by Government towards its development had been for some time under consideration. Since then the papers and statistics relating to wheat cultivation in the Punjab, which have been compiled by the Commissioner of Settlements and Agriculture, have been before the Lieutenant-Governor; and as the matter is one of the greatest importance to the Province, in which one-third of the cultivated area may be said to be regularly cropped with wheat, the Lieutenant-Governor deems it desirable to gather into a single Resolution the whole of the information which has been recently collected regarding the present conditions of the wheat trade of the Punjab, and the suggestions which have been made for its improvement and development.

Dr. Forbes Watson's suggestions, 1879.

2. It will be convenient, however, previous to considering the papers which are now before his Honour, to sketch briefly the action which has been taken by the Punjab Government from the date at which the question of the wheat trade first came under discussion up to the present time. The conclusions drawn by Dr. Forbes Watson in his report† on the subject dated 29th March 1879 were most encouraging. He considered that India was admirably suited for the growth of the finest qualities of wheat, both soft and hard, and he expressed an opinion that the Punjab was probably

* Papers Nos. 4 and 5 of the present collection.

† Report on Indian Wheat, presented to Parliament—C. 2348 of 1879.

destined to become the chief wheat-exporting province of Hindustan. He suggested that the true policy in the matter was to encourage the cultivation of the finest varieties of wheat, and he commented on the mixed condition of the Punjab samples, and pointed out that the causes of the inferior quality of Indian shipments might be easily removed by the introduction of some simple screening and winnowing machines. In 1881 the Secretary of State for India called for a report on the description of soils in which the better classes of wheat indicated by Dr. Forbes Watson were grown, and on the system of cultivation followed. Before the information for this report had been collected, the Resolution in the Public Works Department, No. 6,436, dated 28th November 1882, was issued under the orders of the Lieut.-Governor. In that Resolution the necessity of the extension of railway communication and the reduction of railway freight was specially dwelt upon, and it was shown that India could as yet compete with America in the markets of Europe only when the latter had a deficient crop. The railway rates for the carriage of grain to the three ports of Calcutta, Bombay, and Kurrachee were compared, and it was demonstrated that, although the East Indian Railway, owing to its cheaper coal-supply, could afford to carry at lower rates than the Sindh, Punjab, and Delhi Railway, the cheapest route for all Punjab grain above Ludhiana, or perhaps Umballa, was *viâ* Kurrachee. The advantages of this port were thus described: "Situated at the extreme northern end "of the Indus Delta, it is connected with the entire river system of the Punjab. It "possesses a harbour safe and easy of approach, with fairly regular soundings and "few formidable currents. It has the additional advantage of being northward of the "limit of cyclones. It is less affected by the south-west monsoon than most parts of "Western India. Being nearer by 200 miles to Aden, and bringing as it does a great "part of the frontier 1,000 miles nearer to England than the route *viâ* Bombay, the "importance of the port of Kurrachee as an outlet to this Province can hardly be "exaggerated." This was written in November 1882, when the cost of wheat delivered at the port of Kurrachee was Rs. 3.2.0 per maund. At the present time it is being exported at Rs. 2.7.0, and as the sea freight is now 43 per cent. lower than it was in 1882, wheat can be delivered in England at 10*s.* 7*d.* per quarter less than it could be two years ago—a fact which of itself is sufficient to show how greatly the importance of the Punjab wheat trade has increased during the last few years. Since then the publication of the report by Messrs. McDougall Brothers, of which the substance is contained in the extract annexed to the present Resolution,* has shown beyond dispute that in certain respects Indian wheats are second to none in the world, and the special attention of the principal English wheat firms and Indian Chambers of Commerce, as well as of Local Governments and Administrations, has been naturally directed to the whole subject of the export of Indian wheat. In reply to the inquiries instituted in connexion with the report called for by the Secretary of State, it was originally shown that about 6½ million acres were under wheat in the Punjab, and that, speaking roughly, 5½ maunds per acre for unmanured rain lands, 7½ maunds for manured rain lands, and 10 to 14 maunds for lands manured and irrigated, might be assumed as the yield of an average crop. It was further stated that the soft red was the most common variety of wheat, and that the method of cultivation was essentially the same everywhere in the Province. This information, though useful and reliable as far as it went, was hardly sufficient to publish for general guidance. The Financial Commissioner was accordingly requested to take steps for the collection of further facts with reference to the various points that had been raised in connexion with the subject, and as the question in many of its aspects was one peculiarly affecting the Agricultural Department, the inquiry was entrusted to the Commissioner of Settlements and Agriculture. Colonel Wace has now embodied all the most recent information on the subject in the pamphlet entitled "Punjab Wheat," which is above mentioned. This pamphlet, for which the thanks of the Lieut.-Governor are due to Colonel Wace, gives in a succinct manner the actual conditions of wheat production in the Punjab, and will, it is hoped, prove of real practical value to all who are interested in the question of the Indian wheat trade, from what point of view soever their interest arises.

Railway extension necessary.

Advantages of Kurrachee as a port.

Punjab wheat acreage.

Colonel Wace's pamphlet.

3. Before proceeding to a consideration of the papers published by the Commissioner of Settlements and Agriculture, it may be noted that the conclusions arrived at in the Resolution of the Public Works Department, to which allusion has been made in the preceding paragraph, regarding the importance of Kurrachee as an outlet for the trade of the Punjab, have been fully borne out by the returns for the last two years. In 1879 the export of wheat to Kurrachee was valued at Rs. 74,668. In 1882–83 the

Exports to Kurrachee and Bombay.

* See No. 3 of the present collection.

money value of the wheat consigned by rail to that port, exclusive of river traffic, amounted to Rs. 51,42,886, and in the past year to Rs. 54,71,950. The exports of wheat to Bombay have also been very large, and have increased from a weight of 2,18,897 maunds in 1882–83, to 14,33,576 maunds in 1883–84, while the consignments to Calcutta have decreased from 2,40,082 maunds in 1882–83 to 2,11,384 maunds in 1883–84. From a provincial point of view, therefore, the trade to Bombay and Kurrachee alone demands attention at the present time, and from the experience of the past few years there seems no reason why Kurrachee should not eventually become the natural and geographical outlet of this Province. It must be remembered, however, that in spite of these satisfactory figures Kurrachee up to the present has enjoyed but a very small portion of the trade of India, as will be seen from the figures below, which show the proportionate value of the foreign trade of each of the five chief ports during the year 1883–84:—

	Per cent.
Bombay - - - - - -	41·57
Calcutta - - - - - -	38·48
Rangoon - - - - - -	5·07
Madras - - - - - -	5·28
Kurrachee - - - - -	3·37

But though the amount of trade appears insignificant as compared with that of Bombay or Calcutta, it may be noticed that within the past year there has been a marked increase in the trade of Kurrachee, which amounts to 13·56 per cent. of that during 1882–83. This is due, no doubt, to the great activity in the export of oil-seeds and wheat; but the principal difficulty with which the export of wheat to Europe has to contend may be seen at a glance from the fact that 65 steamers have entered Kurrachee in ballast during the past year.

4. The other disadvantages from which the wheat trade of the Punjab suffers may be readily gathered from a perusal of the papers collected by Lieutenant-Colonel Wace, and it may be hoped that among other useful purposes these will result in the eliciting of suggestions as to the best means of remedying the faults which up to the present have been inherent in the production and storing of wheat. It appears to His Honour from a consideration of the reports now published, and from a general view of the facts which have been collected on the subject of railway communications and freights and other matters connected with the wheat trade of India, that the disadvantages under which the trade suffers in the Punjab may be conveniently treated as (1) economical and (2) administrative and physical.

Defects in production and storage.

5. The chief economical drawback is the dirty condition in which the grain is usually purchased, and the first thing is to obtain, if possible, a clean wheat for export unmixed with dirt and other inferior grain. A perusal of the reports by District Officers leads the Lieutenant-Governor to agree with the opinion expressed by Colonel Wace that reform in this direction can be looked for only very gradually from the cultivators as a body. It is clearly indicated in many of the reports that the agriculturist has at present little or no interest in turning out a clean sack of wheat, as the middleman pays him no more for the cleaned article than is paid for uncleaned wheat. But this state of things obtains to a marked degree only when the cultivator is deeply in the debt of the middleman, and in those districts where the agriculturist is in prosperous circumstances there is no reason why he should not obtain a better price for a cleaner grain. The farmers in the Punjab are generally in a small way, and Sir Charles Aitchison is inclined to believe that for the purposes of a large export trade the work of cleaning the grain must, according to the natural division of labour, fall upon the trader, and that Government must look rather to the self-interest of this class and to the example set by Western enterprise, as in the case of Amritsar, where Messrs. Ralli Brothers have started machinery for cleaning grain, than to advising cultivators to take pains and trouble to produce a result which brings them little or no perceptible profit. It is admitted on all hands that at present the cost of threshing or winnowing machines is prohibitive to the small holder, but it has been suggested that it would perhaps not be beyond his means to thresh his wheat on a wood, canvas, or matting floor, and that a common fan would be far more efficacious than winnowing the grain by exposing it to the action of the wind by pouring it out of a basket or tray. It must be remembered, however, that the threshing floors in the Punjab are usually of the firmest consistency, and that the winnowing of the grain is accomplished for the most part by means of the strong winds which blow persistently in most districts of the Punjab during the months of April and May. Another reform which has been

Dirtiness of grain the chief economical drawback.

Causes of impurity and their remedy.

mentioned as essential for keeping wheat clean is that it should be stored in sacks, and until this is done the grain must always remain exposed to dust and dirt whenever it is moved from one place to another. Something might doubtless be done by middlemen in these respects, and the cultivator may be expected to gradually fall in with the views of the buyer, wherever it is possible to show him that the extra trouble entailed is fully compensated by the better price paid for the wheat. But it does not appear feasible for a Local Government or for Government officers to take any further steps in this regard beyond pointing out to the people that in the long run their interests are pretty sure to be found identical with those of the buyer. It would appear from the present papers that the Punjab cultivator cannot be justly charged with purposely adulterating wheat by the admixture of dirt.

Improvement in cultivation.

6. But while Sir Charles Aitchison thinks it probable that the grower of wheat is not likely to find it greatly to his advantage to take much greater trouble in the harvesting of the grain than he does at present, he cannot take it for granted that the agriculturist has nothing to learn in the matter of wheat production. It may perhaps be the wiser policy at present to leave the cultivator very much to himself in the matter of the variety of wheat which he grows. The soft red wheat is a hardy plant, requiring less irrigation and less manure than the more valuable soft white; and at present the soft red variety is grown on 5 million acres out of a total of 7 million acres under wheat cultivation, according to the estimate framed by Colonel Wace. But though it is not the province of Government to interfere in any way with agricultural preferences for a particular variety, and though the advantage of State interference in questions of this sort is highly problematic, it cannot be considered beyond the sphere of officials that they should advise cultivators and middlemen of the fact that club or soft white wheats command a higher price in Europe than other varieties, and should give the people an opportunity for trying what can be done with the white wheats. It must be remembered that the export trade to Europe is of very recent date, while the cultivation of wheat in the Punjab is of some antiquity; and in arguing the cultivator cannot be taught much, consideration should be paid to the fact that the conditions of the wheat demand have changed enormously, and that with a change in the demand an alteration in the conditions of production is inevitable. Colonel Wace deprecates the charge brought against the cultivators that they are careless as to the selection of seed, and it is satisfactory to learn that they are not

Pedigree wheat.

indifferent to the importance of securing seed of a good quality; but Sir Charles Aitchison here too thinks that much might be done by District Officers to encourage recourse to an Indian pedigree wheat. It is also satisfactory to hear that the Punjab cultivator does not sow mixed varieties of wheat in the same field, that he does not ordinarily mix his wheat with other crops; and that when he does he has good reasons for doing so. But here again, if the advantages of growing wheat separately were pointed out to the agriculturist and his money-lender, they might consider that the reasons for growing a mixed crop were outweighed by better reasons for growing wheat alone. It seems, indeed, to Sir Charles Aitchison that in an important question such as this is, Government would be failing in its duty if it neglected any legitimate means of placing before the agriculturist the profits which may result from the production of a superior and unmixed grain, and of promulgating the simpler methods by which this improvement in production may be attained. The methods by which this may be most conveniently done in His Honour's opinion will be indicated below.

Village traders.

7. So far the actual producer has been considered, but it is necessary also to refer briefly to the position of the village traders through whose agency the wheat is largely collected. Here the Lieutenant-Governor is more inclined to agree with the Commissioner of Agriculture that little success can be expected from Government advice or interference. There can be no doubt that the mixture of wheat with dirt, or with inferior grains, or of one kind of wheat with other kinds, prevails to a large extent owing to the carelessness or cunningness of this class. The account from Ludhiána shows that the wheat is deliberately watered and mixed with dirt, and it is stated that

Their malpractices.

in certain villages of the Ferozepore District the Chamárs make it a trade to supply different coloured earths to suit the colour and size of the different kinds of grain. The earth is worked into small grains, and it is almost impossible to winnow it out. These malpractices and the general carelessness of the trader who sweeps up dust and grains of other descriptions into his wheat will bring their own remedy. The trader will desist from such ways when he finds that the 1,000 tons of wheat which he despatched from Lahore have been cleaned and examined at Kurrachee, and that he

only gets payment for 950 tons, and that too classed low for mixing. The report from Ludhiána shows that this process has already begun, and the middlemen must be left to learn their true interests by experience. Every opportunity, however, should be taken of explaining to this class that the cleaning process only requires to be done once, and that it ought to be done in the Punjab. If the grain were sent down to Kurrachee ready for shipment there would not only be the saving in the carriage of refuse, but further the whole of the cartage charges at Kurrachee would be avoided, as the wheat could be run straight out to the shipping.

8. This leads to a consideration of the question how far the trade is hindered by causes which can be modified or removed by the Administration, or by natural causes arising from difficulty of communication and the cost of carriage. Though Government cannot interfere with a trader who sends his wheat down to Kurrachee in a dirty condition, and though it cannot at once obviate economical drawbacks arising from custom and the lack of intelligence and enterprise, still it is possible to do much by the spread of information generally and by affording facilities to trade. In connexion with the expediency of cleaning the wheat once and for all up-country, the necessary accommodation at the railway works at Kiámári, which has greatly encouraged the direct shipment of grain, may be mentioned; but it must obviously rest with the traders of the Punjab to arrange for consigning their wheat to Kurrachee for direct export without having recourse to the expense and delay of an intermediate agency at that place. Another means of fostering the trade is to establish central grain markets, as in Amritsar, where the subject has been warmly taken up by the municipal authorities and local bodies, and it is probable that in other grain centres as well much might be done to exploit the trade by the action of municipalities.

Central grain marts advocated.

9. There can be no doubt that the first great requirement for the development of the wheat trade is the opening out of railways and as feeders to the main systems of the Province. The case for this has been forcibly stated by the late General Medley in his pamphlet "Railways in Upper India." Taking the best section of the Sind, Punjab, and Delhi Railway, some 335 miles in length, between Lahore and Gháziabad, General Medley has shown that this is fed by metalled roads only at the stations of Amritsar, Jullundur, Ludhiána, Rájpura, Umballa, Saháranpur, Muzaffargarh, and Meerut, or at intervals of 39, 49, 35, 53, 13, 55, 36, 35, and 27 miles; while the Punjab Northern and Indus Valley lines, and the Mooltan and Sind sections of the Sind, Punjab, and Delhi Railway may be said to have virtually no metalled feeders; and on the Indus Valley line traffic is practically suspended during the flood season,—*i.e.*, from June to October. The great need of feeder lines has never been lost sight of by the Punjab Government during recent years, and much has been done and will, it is hoped continue to be done, to develope side by side canals for the better cultivation of wheat, and railways for affording greater facilities of carriage for that wheat. The Punjab Northern State Railway to Pesháwar will tap the virgin country about to be irrigated by the Swat River Canal, and the Rewári-Ferozepore State Railway will open out a great grain-growing tract in which large areas will be watered from the Sirhind Canal. The construction of the lines from Wazirabad to Siálkot, from Lála Músa to Miáni, from Ráewind to the right bank of the Sutlej opposite Ferozepore, and of the Amritsar-Pathánkot Railway, have all facilitated the export of wheat from important districts; and should the projected line of the Sind-Sagar Doáb, and the railway from Patiála to join the Ferozepore-Rewári line below Bhatinda, be ultimately constructed, the important wheat-fields of the jungle country and of Bannu, Dera Ismail Khan, and Muzaffargarh will be opened by railway communication. It is undoubtedly true that in certain parts of the Province the usefulness of railways is diminished by the absence of good feeder roads, metalled and unmetalled. Unfortunately the condition of Provincial finances and the numerous urgent demands made upon the resources of the Punjab Government render it impossible for Sir Charles Aitchison to contemplate any systematic plan of operations for remedying existing defects. As far as the very limited means at the disposal of the Province can be made to go, the metalling of important roads will receive its fair share of attention, but more than this it is at present beyond the power of the Lieutenant-Governor to say. During the past year several projects for the construction of metalled roads from the balances of district funds placed at the disposal of local bodies have been approved by His Honour, and it is probable that some further development in the direction desired may be looked for from this source. But it is necessary for local bodies to proceed gradually in the making of metalled roads, which are very costly to maintain; and as far as the remarks above quoted on railways in Upper India

Roads and Railways chiefly required.

Recent railway extensions.

have reference to the country beyond the Ravi, it must be remembered that the carriage there depends chiefly on boats and on camels, and that it may be almost said that carts do not exist in these parts, nor cattle of a size to drag them. Proposals for the construction of tramways as railway feeders have also lately been before the Lieutenant-Governor. Those relating to the lines from Karnál to Delhi and from Gurgaon to Mathra are still in abeyance, but His Honour hopes that as soon as the permission of the Supreme Government is accorded, the intentions of the promoters of the tramway from Amritsar to Tarn Táran will be carried into execution, and he understands that suggestions are about to be submitted to the Local Government for the construction of a line from Chunián to Changa Manga. Meanwhile, under the orders of the Government of India the railway terminus at Gandasinghwála is about to be joined with that at Ferozepore by means of a light tramway passing over the bridge-of-boats, These experiments will be fraught with much interest for the Punjab, and should they prove successful it is possible that the railways of the Province will become gradually supplied with a number of important tramway feeders in the future.

Tramways as railway feeders.

Drawback of Kurrachee; no return trade.

10. There are certain difficulties, however, in the way of the Punjab wheat trade connected with the management of existing railways which appear to the Lieutenant-Governor to require attention. It may be at once admitted that the export trade is at present heavily weighted by the fact that, owing to the absence of a return traffic from Kurrachee, it has to bear the cost of its own haulage and that of the empty returning waggons, and that consequently railway freights to Kurrachee must rule high. Various suggestions have been made for encouraging the import trade to Kurrachee and for fostering a traffic from that port up-country. But His Honour at present sees no way in which the Punjab Government can assist in this direction, and though he is ready to recommend any concessions that may appear fair to him, he cannot help thinking that the import trade of Kurrachee must depend for its development on the growth of wealth in the Punjab. But leaving out of the question the high rates of carriage, it appears to the Lieutenant-Governor that sufficient has scarcely been done in the way of popularising the railways. Some papers which have recently come before His Honour on the subject of the competition of country carts with railways show that even yet the people of the Punjab adhere on certain roads to cart traffic in preference to using the railway. There are many reasons for this which are outside the influence of railway management, but one point is fixed upon as highly unpopular among the native community,—*viz.*, the charge for demurrage; and it has been suggested that this should not be made until consignees have had sufficient time and warning to allow them to remove their goods without undue haste. It further appears from these papers that carts and ekkas, and even a bullock train, regularly ply between Lahore and Amritsar—a fact that would seem to point to the necessity of a reduction in railway freight for short distances and of greater attention to the convenience of traders on the part of the railway. The large firms engaged in the export trade and the Chambers of Commerce must necessarily be in a better position than a Local Government can be to judge of the possibility of greater facilities for the transport of wheat, and doubtless they will not fail to invite the attention of the railway authorities to this point from time to time. As, however, the matters here noticed have recently attracted the attention of the Lieutenant-Governor, His Honour has thought it proper to refer to them briefly in the present place.

Railway reforms. Demurrage rules; freight for short distances.

Want of storage.

11. The absence of storing room at the stations on the Indus Valley Railway and the difficulties in procuring storage at Sukkur have been mentioned in the report from the Muzaffargarh District, and it would seem both politic and profitable to establish wheat warehouses as depôts of the trade. In connexion with this it may be mentioned that proposals for constructing such warehouses on the Amritsar-Pathánkot Railway are under consideration. In the present state of intelligence it is hopeless for the railway authorities to look for due advice being given as to the date when the quantity of goods tendered for despatch may be expected at the railway, but where warehouses are constructed at stations the officials would at once know the requirements of traffic, and would be able to avert the rush and glutting of the lines which is so detrimental to economic working. Moreover, the establishment of such godowns would meet another evil by which trade is occasionally diverted from its natural course; for if traders knew they could find accommodation at railway stations for their goods, they could avoid storing their grain in places where octroi is levied, and could seek the nearest point on the railway.

Publication of early trade information.

12. Finally, it remains to notice the measures for the improvement and development of the wheat trade which the Lieutenant-Governor thinks can be usefully adopted by

the Government. First among these is the publication of information regarding trade. Sir Charles Aitchison has recently taken steps to make the trade returns of his Province fulfil some of the purposes for which such statistics are compiled. In future these returns will be published quarterly, and at a date sufficiently early, it is hoped, to give valuable intelligence to the public. Further, under recent orders of the Government of India, a forecast will in future be prepared showing every year the area under wheat cultivation, the condition of the young plants and the probable yield of grain, and this information will be telegraphed to England in time to apprise the corn trade of the probable state of the market in India before they commence their annual operations. Similarly, the current prices in England and in other countries in which Indian wheats find a market might be circulated to the trading and agricultural communities, and information should be available of the freight rates prevailing at the different seasons of the year. In this direction the Chamber of Commerce, Kurrachee, might usefully co-operate, and efforts should be made to give wide and authorised publicity to this information. His Honour would therefore wish the Financial Commissioner to address the Kurrachee Chamber of Commerce on the subject, and ascertain if they could arrange for the preparation of quarterly statements showing the English price reduced to maunds and rupees at current rates of exchange, shipping charges and approximate freights, and the railway dues from the nearest stations in the district to Kurrachee. Such statements might be published for general information in the principal wheat markets of the Province, and judging from the allegations contained in the district reports of the general ignorance prevailing on the subject, they would doubtless prove of considerable practical value.

Trade returns; forecasts; European prices and freights.

13. There are many other methods which have been suggested for the encouragement and improvement of wheat cultivation. It has been proposed to give prizes for the best-farmed fields, to place samples in each tahsíl of the wheat most in demand, and to publish a broadsheet urging the cultivation of better wheat. The scheme of giving prizes has not been approved of, and the Commissioner of Agriculture appears to think that the agriculturists already know what kind of wheats are most in demand, and that even if samples were sent to tahsíls, the agriculturists would not go to look at them. The Lieutenant-Governor will not at present press the question of the giving of prizes; but the assumption that the kinds of wheat most suitable for export are generally known appears to be opposed to the facts contained in the report of the Deputy Commissioner of Delhi and other papers in Colonel Wace's pamphlet; while a number of officers have approved of the suggestion that samples of wheat should be placed in each tahsíl in the wheat-producing districts of the Province. Sir Charles Aitchison would therefore desire that this may be done, and he would again wish to impress on all officers the fact that the conditions of agriculture, so far as wheat is concerned, are changing very rapidly, and that too much reliance must not be placed on the belief that the Punjab agriculturist has nothing to learn. Experience no doubt is worth a great deal, but agricultural experience when allied to custom is apt to make a community stubborn and unenterprising. In the same way Colonel Wace has disposed of the proposal to publish broadsheets with the remark that all that can be put into a simple pamphlet is known and practised by the cultivator to the best of his ability. But this is to beg the whole question of agricultural improvement, and Sir Charles Aitchison in dealing with a subject of such large issues as the wheat trade cannot accept the proposition that things should remain as they are. Many officers have expressed an opinion that such a paper would prove of great use as a guide to cultivators, and one officer, Mr. Wakefield, has suggested an excellent skeleton form for such a broadsheet. His Honour would wish therefore that a well-considered and practical broadsheet should be prepared in the Agricultural Department on the cultivation, harvesting, and storing of wheat, and that it should be made available for distribution in the various dialects of the Province to all zaildárs, village headmen, and patwárís.

Improvement of cultivation: Grant of prizes for wheat.

Exhibition of wheat samples at Tahsils.

Distribution of broadsheets to cultivators.

14. That the wheat trade of the Punjab should have expanded in so surprising a manner is all the more remarkable when it is considered how little has been done for it either in Europe or in the Punjab in the way of advertisement by statistics such as have been mentioned above. And if with all these drawbacks the trade has flourished, it is reasonable to anticipate a prosperous future for the Punjab wheat if the physical disadvantages under which it suffers can only be lessened. The Sukkur railway bridge, which has been described as "the link now wanting between the granaries of the Punjab and the seaboard," will doubtless give a very great impetus to export trade, and will effect a saving both in time and money; but there still remains

Conditions of competition with America.

the fact that the distance from the wheat lands of the Punjab to the seaboard is very great, and that in comparison with railway rates in the west of America, Punjab exporters had to pay in 1883 20*s.* 10*d.* per ton per 1,000 miles more than their American competitors. It must therefore be constantly borne in mind that strenuous efforts will have to be made to economise in the cost of production and in the cost of carriage to Kurrachee if Punjab wheat is to overcome adverse freights and a long sea voyage before competing with American produce. As has been already stated, Punjab wheat is now being exported to England at a rate which is 10*s.* 7*d.* less per quarter than it was two years ago. Of this reduction, it is perhaps fair to attribute a considerable share, amounting to 8*s.* 1*d.* per quarter, to improvements effected by the Government and railway administrations, among which may be mentioned the abolition of the Sutlej ferry dues, the saving in cartage resulting from the construction of a branch line from Gandasingh to Raewind, the abolition of the Sukkar ferry toll on grain for export, the reduction in freight charges over 1,000 miles from $\frac{1}{6}$ to $\frac{1}{7}$ pie per maund per mile, and the saving on cartage, freight, and intermediate agency on through-booked grain which has been cleared up-country *viâ* Kiámári. By these improvements alone it has been calculated that a saving of something like 5*s.* 7*d.* per quarter, or 9 annas 1 pie per maund, has been achieved in the cost of transport of wheat from the Punjab to the seaboard. Efforts too have been made by the railway to stimulate the import trade by reducing the rates for the carriage up-country of coal, metals, and piece-goods. At present there is reason to hope that the Punjab wheat trade will maintain in a measure the importance it has so suddenly assumed. But the export trade is weighed down by the heavy cost of carriage to Europe, and for this reason it behoves the Government and all concerned to free the trade of India from all impediments, and to offer every possible facility to growers and exporters. The Press, Chambers of Commerce, and the Railway authorities have it in their power to assist the development of the wheat trade in the Punjab; but Sir Charles Aitchison expects too that District Officers will do all they can to make known to cultivators the advantage of reaping pure and unmixed grain, and of separating at seed time the soft and hard and the red and the white grains, and of sowing them in separate fields, and to advise small traders of the loss and delay which must attend the despatch of dirty, uncleaned wheat. For many years the Indian wheat trade must necessarily remain an intermediate trade dependent for its expansion or contraction on causes which vary considerably. To secure the prosperity which has attended the export trade of wheat from India during the last few years a number of circumstances were necessary. Abundant crops in India and crops below the average in the United States and Europe, with low rates of freight and low rates of exchange, combined to foster the Indian trade, but if any one of these factors is wanting hereafter, the profits extending the export of wheat may be reduced to a margin scarcely remunerative. It is for this reason that His Honour would again urge the necessity for reducing in every possible way the cost of wheat production in the Punjab, and that he cannot accept the conclusion of the Commissioner of Agriculture that the Punjab cultivator has little to learn in the matter of wheat cultivation, and little to gain from listening to official advice. On the contrary, it appears to Sir Charles Aitchison that on a subject such as the present the Government have much to teach the cultivator; and if the instruction given is seconded by the self-interest of the growers of wheat, there is every reason to hope that the action of Government will result in better modes of cultivation, more careful selection of seed, and in cleaner methods of threshing and winnowing the grain, as well as in the removal of the administrative and physical difficulties now in the way of the trade.

Strenuous measures necessary on all sides to maintain present position.

3.

Annexure to foregoing, Extract from notes by Messrs. McDougall Brothers, dated London, 15th December 1882.

McDougall Brothers' Report.

In addition to the particulars contained in the foregoing returns, we have to report that to anyone experienced in the requirements of the wheat and flour markets of the United Kingdom, and indeed of most other countries, it will be evident there is no probability of these Indian wheats coming into demand for manufacture into flour *without a liberal admixture* of other wheats. They all possess in a marked degree, the same characteristics of great dryness, and a distinct beany and almost aromatic flavour inseparable from wheats grown in the climates and soils of the tropics. Also the flours are ricey, the texture of the breads is too close, and the crust is hard and brittle. But these

characteristics do not detract from their usefulness in any important degree. As is well known, a miller cannot show skill in his craft to greater advantage or profit than that with which he selects his wheats and mixes his grists so as to produce to best advantage a flour from which bread can be made of the colour, bloom, strength, and flavour desired, and with all a good yield.

Peculiarities of Indian wheats.

We pronounce them to be exceedingly useful wheats, in fact hardly equalled for what is deficient and wanting in the English markets by any other wheats. Their chief characteristics are just those in which the wheats grown in our variable climate are most deficient. Their great dryness and soundness renders them invaluable for admixture with English wheats that are in any degree out of condition through moisture, and the great proportion of the wheats harvested here have been in that condition for some years past—a condition that must prevail in all other than wheats harvested and stored during fine and favourable weather, and this the English farmer knows, greatly to his cost, is a state of climate that is by a long way the exception rather than the rule. Added to their dryness, the thinness of the skin of these wheats and consequent greatness of the yield of flour must always place them in the front rank as a "miller's" wheat whenever they are handled with reasonable intelligence and skill.

Such unprecedented yields of flour as are shown by these wheats, ranging (by ordinary grinding) from 77·46 to 80·52 per cent., against English 65·2 and American spring 72·2, speaks volumes in their favour; and their value is still further increased by another point of merit of almost equal importance,—*viz.*, a larger percentage of bread may be obtained than from any other of the flours included in this review.

Their comparative value.

That for the best of these Indian wheats (the fine soft white), on the day they were valued on Mark Lane market, a price was offered as high as that for American winters, New Zealand or English, proves that the great value of the Indian wheat is becoming recognised here—a knowledge that will ere long extend to all our markets. The other lots of Indian wheats (Numbers 2, 3, and 4) were lower in value to the extent of 4*s.* to 5*s.* per quarter, as might almost have been expected from the difference in colour and other characteristics; still, as these latter wheats become better known here, this difference in price will be somewhat lessened. Their beany flavour is not a serious obstacle, as fair average deliveries, when well cleaned and properly dealt with, can be employed in the proportion of 25 per cent. to 50 per cent. along with home-grown or other wheats, such as American, possessing a fine sweet, milky, or nutty flavour.

Glancing at all the facts here elaborated, it is evident that these wheats afford a larger margin of profit, both to the miller and baker, than any other.

We venture to record a conviction we have long held, strongly emphasised by the results of these experimental workings, of the measureless importance of the great resources of the Indian Empire being developed to the utmost in producing wheat for this country. Farmers here are finding that to live they must produce beef and mutton rather than grain; hence the greater need of resources of supply under our own control.

4.

Messrs. Reinhold Brothers, Cawnpore, to Government, North-Western Provinces and Oudh, dated August 1883.

Reduction of intermediate charges.

To enable India to compete successfully with America and other countries in the grain and seed trade, all intermediate charges should, as much as possible, be curtailed, and the advisability of bringing wheat from up-country by rail direct to the ship's side has been discussed by the Government as well as by the Railway authorities; but objections have been raised by merchants that it is necessary to re-weigh and examine the goods on arrival at Calcutta before the goods are despatched to the ship and final payment is made to the native merchants.

Impurity and short weight.

To us it appears the main cause of the delay and extra charges incurred thereby are simply due to the irregularities pursued by a great many of the native grain merchants in dealing with Calcutta firms. Their goods frequently contain a large admixture of foreign matter, to the great detriment of the value of the wheat itself in the European market; besides, there is usually a great difference in the weight of each bag, and as under the general rule of contracts in Calcutta only 10 per cent. of the bags are weighed, the supervision becomes all the more onerous to the merchant-shipper if the time for delivery is curtailed and thereby quick despatch into boats is enforced.

To obviate this state of things, we beg leave to make the following suggestions for His Honour the Lieutenant-Governor's consideration, and shall feel obliged if His Honour will forward the same to the Government of India for consideration and orders.

Cleaning warehouse at Cawnpore.

One of the chief and central stations for the wheat and grain trade on this side of India is Cawnpore. The East Indian Railway at this station has ample room at its disposal, and we think if it could be made available for the building of receiving warehouses and cleaning sheds for wheat and seeds, against a small charge and moderate rental for a limited period, much of the grain trade could be concentrated here. Cawnpore has the advantage of a dry climate, and is therefore best adapted for such a depôt.

There are not many varieties of wheat either from the surrounding districts at Cawnpore which will facilitate the work for a superintending committee, to which we shall allude as one of the main points of the scheme proposed.

Warehouse rules.

All wheat tendered to be received into this warehouse should be *classified*, and a receipt and certificate be granted as to *quality* and *refraction*; no wheat to be received into store containing more than 4 per cent. *admixture of* foreign matter, or 5 per cent. *including* other grains and cereals.

Sheds for cleaning to be added to the storehouses, where natives themselves can superintend the cleaning.

The certified receipt of the committee will enable the bearer, or *bonâ fide* holder, to sell and transfer the same by endorsement, or deposit it with his bankers. The Committee to adjudge the quality should be composed of one or two competent merchants or brokers of recognised standing:—

An official of the Railway Company;

An officer of Government from the Agricultural Department.

The *Receipt for Weight* will be given by the Railway authorities, to whom all the weighing will be entrusted.

The goods will be piled and bagged on examination, and receipt granted at the owner's expense; and the bags thus weighed will be despatched, any natural loss in weight during storage to be at seller's or buyer's risk, to avoid all claims for difference in weight hereafter against the depôt authorities.

Advantages claimed.

It is essential that the charges should be kept as low as possible, as an inducement to natives to bring their goods to the depôt.

The advantages we claim for this scheme are—

1. That the owner of the goods, as soon as he has got his certificate, can either sell or deposit the same with his banker against any advances he may wish to have.
2. That no extra freight is being paid upon useless admixture with grain.
3. The European buyers can act with confidence as regards quality and weight, and let their goods go from the railway wagons direct on board the ship, saving intermediate charges and expenses.
4. That it will facilitate the traffic arrangements of the Railway Companies, and greatly accelerate the delivery at the terminus and at the shipping port.
5. That with such arrangements the goods may be directed to any dock or auxiliary shipping port, which are now contemplated by Government for enlarging the capabilities of the Calcutta sea-borne trade.
6. That Calcutta merchants will have the opportunity of buying gradually a full cargo and keeping it stored in the depôt until the vessel or steamer is announced at the Sandheads, and can obtain advances upon warrants from bankers and others within a fair margin.
7. That European and Native bankers will thereby be insured against unnecessary risks; whilst the security is undoubted, a fair competition in the banking branches will guarantee the holders against being charged usurious rates of interest.
8. That it portends to elevate the character of the grain trade of this country, and must eventually, with an improved and even quality, lead to an increased demand for Indian wheat at home. It is unnecessary to say that indirectly the consequences of such a system can but act as greatly beneficial to the agricultural classes of this country.

If this scheme finds favour and meets with the approval of Government, similar depôts might advantageously be called into existence at other centres; but we have purposely named Cawnpore, in the first instance, as combining many of the advantages alluded to in the foregoing remarks.

The successful application of our proposal depends in a great measure upon the willingness of the Government to depute one of their officers of the Agricultural Department to be associated with the committee; this, we think, essential to give to the class or quality, as well as to the weights entered into the warrants, an authoritative stamp and the value of a reliable security for merchants and bankers and to the smaller Native proprietors the assurance that there is scrupulously fair dealing with their produce. Government co-operation needed.

For our part we shall be glad to assist and render such services, in connexion with a scheme of this nature as may be required; and we trust that our standing and experience as up-country merchants will be sufficient to explain the great interest we take in this question, by submitting these papers to Government.

5.

Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh, to Local Government, No. 48 T., dated 25th July 1884 (extract).

30. This brings us to the consideration of a scheme proposed by Messrs. Reinhold Brothers of Cawnpore, that a committee should be established at that place to give certificates as to the class, quantity and refraction of all wheat delivered at certain storehouses set apart for that purpose. Such certificates would, it is represented, do away with any further examination of the wheat at the port of shipping. A table in the appendix shows what the wheat trade of Cawnpore has been for the last five years. The exports by the rail may be accepted for every year as showing the total amount for that year, the road and river export being quite insignificant. But this is not the case with the imports, and we only have a complete record of them for 1879–80, when both road and river and canal traffic were registered. Opinion of Director, Department of Land Records and Agriculture, North-Western Provinces and Oudh.

In 1881–82, when the road traffic, but not the water traffic, was registered, we have an approximately correct return of the total imports.

31. I take the exports first and compare them with the total export of the Provinces for the same year :—

Year.	Bushels.	Per-centage on Total Provincial Exports by Rail (s. 12).
1879–80	899,109	23
1880–81	572,249	15
1881–82	992,152	14
1882–83	617,441	10
1883–84	444,425	4

From this table it would appear that the importance of Cawnpore as an emporium for the export wheat trade is falling off, not only relatively but absolutely. Whereas its share of the total trade of the Province has fallen from nearly one fourth to only one twenty-fifth part in five years, the actual transactions are only a half now to what they were in 1879–80. This may be due to a temporary fluctuation in trade (though in any case it is strange that Cawnpore should have had no share in the extraordinary increase of 1883–84), but the following considerations seem to show that this is not the case. Relative importance of Cawnpore in wheat trade.

32. The appendix showing the imports is unfortunately defective, but one thing comes out with sufficient clearness, and that is that the whole of the imports come from Oudh, with the exception of a small contribution by canal from the Agra division. If we compare the total imports of 1879-80 and 1881–82 with the total exports for those years, we find that the former exceeded the latter by 637,065 bushels, or more than 300,000 bushels a year. This amount is probably kept for its own consumption. It is clear, then, that Cawnpore does not export its own produce or the produce of any district for which it is on the direct road for Calcutta. It is entirely dependent for its wheat trade on imports from Oudh. It is not likely that the cart traffic has increased sufficiently to make up for the falling off in the railway traffic, and if we take (having no choice) the latter only as an indication of the relative

amounts of the imports of wheat from Oudh in each year, we get the following results.

Year.	Bushels.	Percentage to Maximum.
1879–80	601,335	71
1880–81	609,301	72
1881–82	845,213	100
1882–83	304,437	36
1883–84	385,387	45

Cawnpore unsuitable as a cleaning centre.

The average of the first three years being exactly double the average of the last two, Cawnpore and Lucknow are at almost exactly the same distance from Calcutta; the former is outside and at the edge, the latter is in the centre of the wheat-producing districts, and with the opening of the Benares Bridge, and the abolition of octroi duties at Lucknow, it is hardly possible that Cawnpore will retain a commanding position in the wheat trade. I am therefore of the opinion that, if a committee of the kind proposed is to be established at all, Cawnpore would not be a convenient place for it.

Scheme would be advantageous.

33. Whether such an institution should be established anywhere in the Provinces is a matter on which I find great difficulty in forming an opinion. There is no doubt it would have great advantages. It is probable that there are faults in the present system which might be remedied. The practice is to have the grain carried off to godowns at Calcutta to be examined by or on behalf of the consignees for refraction. The cultivator can and often does clean down to 2 per cent. of impurities, but the consignees insist on deducting 4 per cent. on this account from the purest samples they receive, thereby occasionally making a not wholly deserved profit. The up-country dealer, however, soon learns this, and makes the profit himself by mixing the required proportion of dirt in the grain he gets from the cultivator. Whatever form the transaction takes it amounts to an *ad valorem* tax of 2 per cent. on the trade. It is said, moreover, that the business of assessing samples is much in the hands of native jemadars, and that there is a good deal of corruption. If subsequent trade reports gave ground to the supposition that the export of wheat was being checked by the dishonest practices which prevailed at the port of shipment, it would seem unquestionably right that these Provinces should take some such measure as has been recommended for their own protection. The stations where grain is brought to the railway are so numerous that no one of them would serve the purpose required, and the best places for a committee of the kind would seem to be where the grain left the Provinces —that is, Benares, Delhi and Agra. Of course, consignors would have the option of sending their goods to the certifying sheds or not. If it were found that consignees were satisfied with the certificates, an examination at Benares would save the examination at Calcutta, and might give an actual saving in time on the present system. It might also be found that the arrangements for testing at Bombay were better than those at Calcutta, and in that case it would be unnecessary to open sheds at Agra and Delhi. Finally, this is precisely the kind of thing which ought to be done by private agency, and Government should not interfere unless the Chamber of Commerce find that they are unable to insist on proper arrangements being made.

But should be left to private agency.

MADRAS.

6.

Resolution by Government, Madras, No. 922, dated 11th August 1885.

Warehouses in Madras Presidency.

In regard to warehouses, it is observed that the question of their construction by Local Fund Boards was very fully discussed in the years 1882 and 1883, and that the majority of Boards expressed themselves averse, under their then circumstances, to the expenditure of funds on such undertakings. An allotment of Rs. 410 was, however, sanctioned by the Board of Revenue in their Proceedings, dated 6th June 1883, No. 1,621, for the construction of a tiled warehouse near the Arcot railway station, and an expenditure of Rs. 380 appears to have been incurred on it up to 31st March 1885. Whether the building has since been completed, the Government are not aware. Other Boards have since expressed themselves more or less in favour of the construction of warehouses at various points along the line of rail when funds become available. It is observed that the cost of the Arcot warehouse was sanctioned from the Road Fund

balance, on the ground that the construction of such buildings is as much debitable to Road Funds as the cost of a railway station is to railway capital.

7.

RESOLUTION BY GOVERNMENT, MADRAS, No. 3267, dated 4th June 1886.

READ the following :—

From the District Board, North Arcot, to Director of Revenue Settlement and Agriculture, Madras.—No. 57, dated Chittoor, 18th January 1886.

I have the honour to reply to your letter No. 2,436, dated 4th December 1885.

2. A warehouse, at a cost of Rs. 410, was constructed near the Arcot railway station, in consultation with the grain-dealers of Ranipet and Walajapet, in deference to the wishes of Government expressed in their order, dated 25th July 1882, No. 773. The Agent and Manager of the Madras Railway was good enough to grant the site free, and a compound wall was erected round the warehouse at a further cost of Rs. 310. On the completion of the building it was leased out, for the first time, for the current year, for Rs. 12–12, to one Arumuga Reddy, the highest bidder. The lessee is allowed to collect fees at a rate of one anna for every bandy-load and three pies for each head-load. Warehouse. Arcot railway station.

3. As to the working of the warehouse at present, it appears from the report of the Walaja Tahsildar that very few merchants make use of it or appreciate its usefulness.

BOMBAY.

8.

GOVERNMENT OF BOMBAY to GOVERNMENT OF INDIA, No. 6606, dated 17th September 1886.

With reference to Mr. Officiating Under-Secretary Bayley's Circular letter, No. 67—42–4 A., dated 16th May 1885, forwarding copy of a Resolution of the Government of the Punjab and its accompaniments,* on the subject of the wheat trade of that Province, and commending to the favourable consideration of this Government the question discussed therein about the construction of warehouses near railway stations for the storage of wheat, I am directed to forward herewith, for the information of the Government of India, copies of the papers noted in the margin, and to inquire if any progress has been made in providing such warehouses elsewhere, and whether the Government of India contemplates the construction of these warehouses by the Local Government, the Railway Companies, or the trade.

9.

COMMISSIONER, Central Division, to GOVERNMENT OF BOMBAY, No. 634R dated 11th February 1886.

2. It will be seen from the accompanying précis that there is at present but little hope of the establishment of such warehouses. Where the trade is great, the traders, very naturally having their own wakhars, are opposed to the new scheme. Elsewhere the trade is not sufficient to render them in any way necessary. At places such as Khandesh, the people appear satisfied with present arrangements. In other cases where, if warehouses existed, they would probably do some good, there are no funds which could be spent on their erection. Who should construct warehouses.

3. My own opinion is that the whole scheme is exceedingly premature, that if warehouses are required and are to be built, they will, as soon as the actual necessity arises, be built by private persons who will aim at a fair rent return. Such schemes, in my opinion, do not properly rest within the province of Local Funds, and some munici- Warehouses not in demand.

---

* Letter from the Commissioner, Central Division, No. 634R., dated 11th February 1886, and accompaniment.

Resolution of Government in the Public Works Department, Railway, No. 781, dated 29th March 1886, and accompaniments.

Resolution of Government in the Public Works Department, Railway, No. 1676, dated 27th July 1886, and accompaniment.

Scheme premature.

palities who might undertake them have already numberless costly requirements of a far more urgent and pressing nature to think of and meet.

10.

PRÉCIS of REPORTS OF COLLECTORS, Central Division.

Collector's reports, Sholapur.

In forwarding copy of a letter from the Chairman of the Sholapur Municipality, Mr. Loch reports that, owing to the steady opposition of the merchants, the municipality have not been able to do anything in the matter. He adds that some Barsi merchants who had lately gone to see him were entirely opposed to the project of building a grain market and warehouses at that town, on the ground that they all had wakhars of their own and they did not want to change their way of doing business. He therefore considers it unlikely that warehouses built either at Sholapur or Barsi would pay at present.

Khandesh.

Mr. Propert sees no chance of introducing the railway warehouse system at the stations in the Khandesh District. He is not able to gather from the printed correspondence whether the Railway Company or the mercantile community are supposed to erect the buildings; the latter, however, he states, will certainly not do so, and if the former should pay the cost, they would charge rent which the Khandesh dalals who represent the Bombay wheat merchants would not pay. The wheat arrives at the stations in carts, and is, as a rule, loaded up in wagons without much delay and without expense. Mr. Propert, therefore, remarks that the time has hardly arrived for providing expensive buildings in which to store the grain previous to despatch by rail.

Poona.

Mr. East intimates that as there is no wheat trade in Poona, the Managing Committee of the Poona Municipality are of opinion that there is no necessity for warehouses near the Poona railway station.

Ahmednagar.

Mr. Waddington states that the wheat trade of the Ahmednagar District is not very extensive. The municipality of Nagor have constructed extensive godowns in the vicinity of the railway station for the storage of cotton, and these godowns are also availed of to a considerable extent for the storage of bajri and other grain, and would afford ample room for the storage of wheat as well, should the trade in that cereal increase. Beyond this Mr. Waddington does not consider that anything can be done in the Ahmednagar District.

Satara.

In enclosing a return showing the outturn of wheat for each taluka during the year 1883-84, Mr. King reports that the wheat crop is by no means contemptible as regards the Satara District, but as the principal towns of the district lie at some distance from the railway, and it is at present uncertain how far the railway will succeed in competing with the traffic which now finds its way down to the small ports in the Ratnagiri and Kolaba districts, he is not able to state where the experiment of establishing grain warehouses could be tried with the best chance of success, and therefore only suggests that as the carrying trade of the district is likely to pass through a crisis which may amount to a revolution at no very distant date, no measures based on the assumption that the current of traffic will set in this or that direction can be safely or economically encouraged, and that they should be deferred until they are warranted by practical results.

Nasik.

Mr. Woodward merely states that the Presidents of the several Taluka Local Boards concerned are in favour of establishing grain warehouses, but express their inability to provide funds.

11

RESOLUTION BY GOVERNMENT, Bombay, Public Works Department, Railway No. 781, dated 29th March 1886.

Read again:

Government Resolution No. 4692, dated 9th June 1885, in the Revenue Department.

From the Consulting Engineer for Railways, No. 2033, dated 25th March 1886.

With reference to Government Resolution, No. 1602, dated 2nd January 1886 (passed on Revenue Department Government Resolution No. 4692 of 1885), submits the replies of the Agents, Great Indian Peninsula, Bombay, Baroda, and Central India, and Southern Mahratta Railway Companies, and the Manager, Bhavnagar-Gondal Railway, on the subject of the provision of warehouses for the storage of wheat near railway stations, and observes as follows:—

"In accordance with the order embodied in paragraph 2 of the Revenue Department Government Resolution No. 4692 of 1885, communications have passed between the Consulting Engineer for Railways and the Agents of the Railway Companies, and the Manager, Bhavnagar-Gondal State Railway, with the object of ascertaining where warehouses are chiefly required. The replies of the Companies are given in the tabulated form attached hereto.

"The Great Indian Peninsula Railway Company now name certain stations at which they think warehouses are required. A statement, which accompanies, shows the wheat traffic of those stations and also the oil-seed traffic.

"The Bombay, Baroda, and Central India Railway Company do not consider any further accommodation is required on the wide-gauge line at present. As regards the narrow-gauge line, the Agent is in correspondence with the Punjab Government.

"On the Bhavnagar-Gondal line there is no necessity for warehouses, and on the Southern Mahratta Railway the traffic is not yet sufficiently developed to admit of action being taken with confidence."

Resolution.—The reports from the Railway Administrations and the statement of traffic should be forwarded to the Chamber of Commerce, Bombay, with the following letter :—

Suitable stations for warehouses.

With reference to paragraph 2 of Government Resolution in the Revenue Department, No. 4692, dated 9th June 1885, I am directed to forward copies of communications from the Railway Administrations under the control of this Government, expressing their views on the question of the desirability for the provision of warehouses for the storage of wheat near railway stations, together with a statement showing the total weight of inward and outward wheat and oil-seed traffic handled during the last three years at certain stations in the Central Provinces, and to solicit the favour of being furnished with the opinion of the Chamber as to the places at which warehouses would be most desirable.

STATEMENT OF REPLIES from the RAILWAY ADMINISTRATIONS in the BOMBAY CIRCLE as regards the WAREHOUSE ACCOMMODATION for GRAIN TRAFFIC along the Line provided by LOCAL ADMINISTRATIONS, MUNICIPALITIES, and PRIVATE TRADERS, and their opinions as to the STATIONS at which it is desirable that such Accommodation should be provided.

Replies of Railway authorities.

Great Indian Peninsula Railway.	Bombay, Baroda and Central India Railway.	Southern Mahratta Railway.	Bhavnagar-Gondal Railway.
States that the Local Municipalities have erected storage-sheds at Nandura, Mulkapur, and Harda; that one at Murtizapur has been built by the Local Funds; that there are sheds at Nagpur, but they are little used; that there are also sheds at Chendni, Bandar, Devlali, Kherwadi, and Dhamangaum (belonging to Messrs. Ralli Brothers) and Wardah (erected by Messrs. Naraindass Rajaram), but they scarcely come under the category of those which are the subject of inquiry. Adds that he thinks that warehouses might be erected in the first instance at the following stations on the line: Timarni, Sivni, Sohagpur, Pipariya, Bankhedi, Kareli, Chhindvada, and Narsingpur, and if the experiment is successful, other stations might be mentioned hereafter.	As regards the general question, while conceding that the construction of such store-houses near stations where there is a large grain traffic offered, would be profitable to merchants, is distinctly of opinion that it is not within the province of the Railway Companies themselves to provide such conveniences, and that their action should be limited to rendering assistance in the way of providing sites where such cannot be found near stations and laying down sidings for facilitating, loading up, etc. The only stations on the Bombay, Baroda and Central India Railway at which storehouses would appear to be of any use are Nariad, Umreth, and Wasad. There is one existing at Nariad erected by the Local Fund Committee, and suffices for the purpose, but the grain traffic is not sufficient to pay any one to construct them at the two latter stations, but the Baroda State might be moved to make inquiries as regards the desirability for providing such storehouses there. On the Rajputana-Malwa Railway the only stations at which the construction of warehouses appears desirable are Delhi, Hansi, Hissar, Sirsa, Bhatinda and Kotkapura; at Bhiwani there is a warehouse built by the Municipality which is availed of by merchants.	No warehouses have been erected at any of the stations on the line by Local Administrations, Municipalities or private traders, and the trade in wheat and other food-grains has not sufficiently developed to enable the Agent to say at what places it would be desirable to provide such accommodation.	The traffic of wheat, &c., is at present small, and it is therefore considered unnecessary to provide warehouses near the stations on the line. No such accommodation has been provided at any station by Local Administrations, Municipalities or private traders.

STATEMENT showing the WEIGHT of TOTAL INWARD and OUTWARD WHEAT and OIL SEED TRAFFIC of the under-mentioned STATIONS on the GREAT INDIAN PENINSULA RAILWAY during the last Three Years.

Stations.	Wheat Traffic.	Linseed Traffic.	Til Seed Traffic.	"Other Oil Seed Traffic."	Total Oil Seed Traffic.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Timarni - - - - -	7,50,780 (Tons 27,806)	3,351	2,883	—	6,234 (Tons 230)
Sivni - - - - -	14,63,905 (Tons 54,218)	23,486	27,173	—	50,659 (Tons 1,876)
Sohagpur - - - - -	2,30,130 (Tons 8,523)	2,873	7,023	27	9,923 (Tons 367)
Pipariya - - - - -	10,52,351 (Tons 38,975)	21,633	24,199	—	45,832 (Tons 1,697)
Bankhedi - - - - -	4,07,903 (Tons 15,107)	7,687	18,628	—	26,315 (Tons 974)
Kareli - - - - -	19,99,052 (Tons 74,038)	2,26,826	1,43,463	17	3,70,306 (Tons 13,715)
Narsingpur - - - -	1,72,590 (Tons 6,392)	6,548	10,527	—	17,075 (Tons 632)
Chhindvada - - - -	7,28,528 (Tons 26,982)	57,620	66,463	167	1,24,250 (Tons 4,601)

12.

RESOLUTION BY GOVERNMENT, BOMBAY, PUBLIC WORKS DEPARTMENT, RAILWAY, No. 1676, dated 27th July 1886.

READ again Government Resolution No. 781, dated 29th March 1886.

From the Secretary to the Chamber of Commerce, Bombay, dated 28th June 1886 :—

Opinion of Bombay Chamber of Commerce.

"I have to acknowledge the receipt of your letter No. 781, of 29th March last, forwarding copies of communications from the Railway Administrations under the control of Government, expressing their views on the question of the desirability of providing warehouses near railway stations for the storage of wheat; and requesting to be furnished with the opinion of the Chamber as to the places at which warehouses would be most desirable.

"2. Before replying, the Committee took steps to ascertain the views of the proposal entertained by the members of the Chamber who are most largely interested in the wheat and oil-seed trade of the port; and I am now directed to inform you that the opinions expressed are unanimously in favour of such warehouses or depôts being provided at all stations where the extent of the traffic appears to call for the accommodation.

"3. These points can, of course, be best indicated from experience by the railway authorities themselves; but I append a list of the places which, from the trade passing through them, seem to the members of the Chamber desirable locations.

Warehouse rules suggested.

"4. In connexion with the proposed arrangement, however, I am instructed to point out that it would be advisable to impose such regulations for the use of the accommodation as would prevent its being availed of for the mere purpose of local storage, free of charge, as that might be utilised by dealers as a means of hoarding supplies with a view to affecting the Bombay market. Probably it would be sufficient to obviate this if it were made a rule that all stuff lodged in the warehouses should be allowed to remain only until such times as the Railway Companies were able to provide wagons for its removal.

Deficiency of rolling stock on Great Indian Peninsula Railway.

"5. It might not be out of place here to point out that serious complaints continue to be made by merchants, both Native and European, as to the delay and expense imposed on the trade by the deficient supply of rolling stock in possession of the railways. The complaints are more particularly against the Great Indian Peninsula Railway Company, who have been quite unable to keep pace with the requirements of traffic this season during the six weeks preceding the setting in of the rains. The fact of the pressure being confined to such a short space of time will, no doubt, be alleged by the companies as a reason for not providing themselves with a larger number of engines and wagons, but the concentration of traffic into a limited portion of the

season is incidental to the nature of the trade, and quite unavoidable—in fact, is more likely to increase than diminish as time goes on, so that the want will have to be supplied sooner or later, and the earlier the matter is taken in hand the better. These proposed warehouses would, no doubt, assist in mitigating the pressure; but they would not accelerate the transport of produce to the seaport before the rains, which is the objection complained of."

RESOLUTION.—Extract, paragraphs 1 to 4, from the letter of the Chamber of Commerce, together with copy of Bombay Government Resolution, Railway Department, No. 781 of 1886, and of the statement therein referred to, should be forwarded to the Resident at Hyderabad, and the Chief Commissioner, Central Provinces, for information and such action as may be deemed necessary.

2. The Consulting Engineer for Railways should report on paragraph 5 after communication with the Agent, Great Indian Peninsula Railway Company.

3. The question of providing warehouses or storesheds at stations in the Bombay Presidency should be further considered in the Revenue and Public Works Departments. As pointed out by the Agent, Bombay, Baroda and Central India Railway Company, it is not within the province of the Railway Companies to provide these conveniences, but sites may perhaps, in some cases, be found on railway land.

Provision of warehouses not the duty of Railway Companies.

Railway Stations near which the Chamber of Commerce, in their letter dated 28th June 1886, recommend the establishment of Warehouses for the storage of Wheat, &c.

Suggested warehouse stations.

Ahmedabad Collectorate.

1. Viramgam.

Ahmednagar Collectorate.

1. Ahmednagar.

Khandesh Collectorate.

1. Jalgaon.
2. Chalisgaon.

Nasik Collectorate.

1. Lasalgaon.
2. Nasik.
3. Manmad.
4. Niphad.
5. Nandgaon.

Poona Collectorate.

1. Diksal.

Sholapur Collectorate.

1. Jehur.
2. Barsi Road.
3. Madha.
4. Mohol.
5. Kim.
6. Sholapur.

Baroda State.

1. Unja.
2. Mehsana.
3. Bhundu.

Kaira Collectorate.

1. Wassud.
2. Umrath.
3. Godhra.

Central Provinces.

1. Kirkian.
2. Timarni.
3. Pagdhal.
4. Seoni.
5. Dhuramkundi.
6. Dularia.
7. Itarsi.
8. Semri.
9. Piparia.
10. Bunkheri.
11. Gadarwara.
12. Kareli.
13. Narsingpur.
14. Chindwara.
15. Shahapur.
16. Pulgaon.
17. Degon.
18. Panner.
19. Sindi.
20. Bori
21. Sohagpur.
22. Nagpur.
23. Hurda.
24. Jabalpur.
25. Rajnandgaum.
26. Wardha.

Hyderabad Assigned Districts.

1. Mulkapur.
2. Murtizapur.
3. Manna.
4. Chandur.
5. Dhamargaon.
6. Khangaum.
7. Boregaum.
8. Amraoti.
9. Gulburga.
10. Akola.
11. Badnera.

13.

RESOLUTION BY GOVERNMENT, BOMBAY, PUBLIC WORKS DEPARTMENT, No. 645, C.W., dated 8th November 1886.

READ letter from the Superintending Engineer, Southern Division, No. 1823, dated 11th August 1886:—

"I have the honour to acknowledge the receipt of Government memorandum, No. 868 B., of the 6th August 1886, which forwards, for report and opinion, certain papers bearing on the question of providing warehouses or storesheds at railway stations; the call is in this form, and no special points are specified as those on which report and opinion is required; I trust, therefore, that it will be excused if I touch on any matters that may be considered beyond my province.

"2. First, as to where the obligation lies of providing such accommodation as may be required for giving shelter to goods as well as passengers arriving at stations for carriage by rail,—I should have thought that it was certainly with the Railway Companies, and that this had never been disputed; the remedy for any attempt to use these goods stations as storehouses is as indicated in the 4th paragraph of the letter from the Chamber of Commerce; the provision of warehouses for storage should, it appears to me, be left entirely to private enterprise; no company would think of complaining of excess of custom, and none can fairly object to providing passenger and goods station accommodation reasonably sufficient for their custom.

"3. In the face of the statement as regards the present condition of the traffic made by the Agent, Southern Mahratta Railway, no opinion, from anyone as to the location of warehouses on that line, by whomsoever built, can be looked for; but some special arrangements for sheltering goods, carts, and bullocks and their drivers, will certainly be required at both ends of the cart road link, between the above ghât and below ghât temporary termini, at Baralkod and Collem respectively, of the Hubli-Marmagao Railway; the above ghât terminus will be in a very unhealthy locality; the number of carts is expected to be 800 a day both ways, and this road link will be required for certainly one year (from the 1st January 1887) and probably two or more."

Memorandum from the Superintending Engineer, Northern Division, No. 4,163, dated 22nd September 1886:—

"Reporting on the accompaniments to Government endorsement No. 868 B., of 1886, dated 6th August, the Acting Superintending Engineer, Northern Division, is of opinion that warehouses for the storage of wheat, &c., near railway stations might advantageously be built at Wasad, Umreth, and Godhra, and at Viramgam, Jhund, and Sanand. At Viramgam the trade is large and thoroughly established, and there is little doubt that a large warehouse there, if conveniently placed, will be a convenience to trade and will pay a good return on outlay. The trade at Wasad, Umreth, and Godhra is sufficiently large to require warehouse accommodation and to pay for it.

"2. At Jhund and Sanand it will be well to build at first small warehouses capable of extension, should trade develope and require more accommodation.

"3. The warehouses at Nadiad are much used and are financially a success, the best proof possible that such warehouses are a convenience to trade; but they would have been even more useful if better placed, as they are too far from the railway. When building new warehouses they should, if possible, be placed on a railway siding, so that the labour and loss and risk in loading may be reduced to a minimum."

Memorandum from the Superintending Engineer, Northern Division, No. 4,310, dated 4th October 1886.

With reference to Government Memorandum No. 1,051 B., dated 25th September 1886, forwards a letter from the Executive Engineer, Kaira, who states as follows:—

	Rs.
"The warehouse at Nadiad was constructed from Local Funds at a total cost of Rs. 4,820 during 1884–85.	
The realisation on account of rent for the year ending 31st October 1885 (the first year after construction) was - - - - - - -	439
The realisation on account of rent for the year ending 31st October 1886 -	868
Total -	1,307

"2. There is no scale fixed for levying charges for storing grain, &c., but the different rooms in the building are put up to auction annually by the Revenue Authorities for one year's tenancy on certain conditions."

Memorandum from the Public Works Department (Railway), No. 2345, dated 22nd October 1886.

With reference to Public Works Department memorandum No. 1108 B., dated 8th October 1886, forwards a statement showing the weight of inward and outward wheat, cotton seeds, and seeds traffic at the Nadiad Station of the Bombay, Baroda and Central India Railway during the last three years 1883 to 1885; and states that, as this Railway Company compiles no returns under the head "Oil Seeds," information as regards cotton seeds and seeds has been entered therein.

* * * * * *

2. The provision of warehouses at railway stations is not an object on which expenditure could be incurred from Provincial funds, and the matter appears to be one for the consideration of the Local Boards and Municipalities concerned. Warehouses should be provided by Local Boards and Municipalities.

3. It is observed that a warehouse has been erected at Nadiad, the cost of which (Rs.4,820) has been met from Local funds, and that the receipts therefrom in the current year are shown as Rs.868.

BENGAL.

14.

DIRECTOR, DEPARTMENT OF LAND RECORDS AND AGRICULTURE, to GOVERNMENT, BENGAL, No. 391 T., dated 7th July 1886.

* * * * * *

3. Regarding the question of obtaining clean grain for export, the following remarks were made in my letter of the 2nd September:— Bengal: Director of Agriculture's Report.

"The impure condition of Indian as compared with the wheat of other countries is attributed to one or more of the three following causes:—

1st.—The mixture of other grains due to the practice of growing two or more crops on the same land at the same time.

2nd.—Imperfect arrangements for winnowing the grain and removal of extraneous matter.

3rd.—Deliberate adulteration by traders, brokers, or others.

"As regards the first of the causes enumerated above, it will be observed that the Bengal Government, in circulating among Commissioners the letter from the Government of India, No. 57 A., dated 10th August 1883, with Mr. Bolton's circular No. 7T—R, dated 4th September 1883, desired these officers to issue instructions to Collectors of wheat-producing districts, in accordance with the wishes of the Government of India, to impress on wheat-growers the importance of preventing the admixture of other grains with wheat, and at the same time called upon them to report the action which Collectors might take in the matter. The Commissioners generally reported, in reply, that little could be done, but added that all that was possible would be done in making known to the cultivators the importance of keeping their wheat free from foreign substances. The Assistant Commissioner of Palamow went further than this, and promised that he would endeavour to persuade cultivators to sow their wheat by itself in the course of his next cold-weather tour; while the Commissioner of Patna submitted for the approval of Government a draft circular which he proposed to issue to zamindars, patwaris, and others, pointing out to them the disadvantage of growing wheat in the same fields as other grains. Attention has, however, been called since that time to the circumstance that the cultivator, in growing oilseeds or other crops with wheat, selects such crops as are likely to succeed in a drought when wheat fails, and thus protects himself against the risks of an unfavourable season. Bengal wheat contains a large admixture of linseed, stones and mud. The standard of refraction in Calcutta being 5 per cent., any refraction there may be over and above this standard is deducted from the value of the parcel. If, for example, the refraction is 8 per cent., a deduction is made of 3 per cent.; but it is to be remembered, on the other hand, that as 5 per cent. is ordinarily deducted, it is doubtful whether cultivators would under existing arrangements derive any benefit from the production of entirely clean grain or grain in which there may be less than 5 per cent. of foreign matter. It is found in the trade that mud can be got rid of, Prevention of impurities. "Refraction" system.

but there is no process known by which linseed or barley can be separated from the wheat, and hence it happens that parcels containing an admixture of mud sell better in the London market than parcels containing an equal weight of admixture of other grains. It is to avoid this admixture that merchants agitate against the simultaneous growth of two or more crops with wheat in the same field.

"The advantage of producing clean wheat would, as a matter of course, be represented by the smaller refraction of (say) 2 per cent. over and above the minimum of 5 which might be charged on pure wheat if it could be generally procured; but it is yet to be shown that any appreciable part of this advantage would reach the cultivator as long as a uniform minimum standard of refraction is adopted by the exporters in Calcutta. That, then, the growth of other crops simultaneously with wheat in the fields is, under all circumstances, to be deprecated, does not appear to be a conclusion so obviously certain *à priori*, or so firmly established by the results of experience, as to warrant, for the present at all events, the active interference of Government officers in discountenancing the practice. In the present state of our knowledge on the subject, all that it seems desirable to do is to point out to the cultivator the advantages, such as they are, of producing clean wheat, and of separating the hard and soft and the white and red grains in the selection of seed, and to leave it to him to determine whether the reasons for growing a mixed crop are outweighed by the reasons for growing it alone. The question, however, is one which demands further inquiry, and I request that you will give it your attention and report upon it in due time."

Mixed crops.

Reasons for mixed crops.

4. On the first of the causes enumerated above, to which the impurity of Indian wheat was attributed, namely, the admixture of other grains, due to the practice of growing other crops at the same time, the reports now received show that there is unanimity of opinion to the effect that Government should not interfere with a view to discourage the growth of other crops with wheat. Cultivators are not indifferent to the advantages of producing clean grains, but they prefer to grow mixed crops with a view to secure a better outturn, and at the same time to guard against the risk of failure to which they would be liable by growing an unmixed crop. The advantage from the cultivator's point of view of sowing wheat alone is not clear, for by growing a double crop he gets a chance of securing something if the wheat fails, and moreover, when a deep-rooted crop like wheat is grown with a surface feeder like barley, each stalk of wheat has a larger area for its roots, and the grains are likely to be fuller and heavier than if only wheat were sown. For these reasons it would appear that the active interference of Government officers, with a view to discountenance the practice of growing other crops simultaneously with wheat, is not warranted. All that officials can safely do in this direction is to circulate information showing the prices which may be realised in Calcutta for entirely clean and for impure grain respectively, leaving it to cultivators themselves to determine whether the reasons in favour of growing a mixed crop outweigh those in favour of growing wheat alone. The strength and force of these reasons will, as shown later on, entirely depend on the efficacy of any action which the Chamber of Commerce may find it possible to take towards altering the present system, under which a uniform minimum standard of refraction is adopted by the exporters in Calcutta.

Interference by Govern-

Deliberate adulteration.

5. With regard to the third cause given for the impurity of Indian wheat, namely, deliberate adulteration on the part of middlemen or cultivators by admixture of dirt, an opinion was expressed in my letter of September 2nd, on which comment was invited from the Chamber of Commerce, to the effect that the real reason why Indian wheat is adulterated by admixture of foreign substances lies not in defectiveness of winnowing arrangements, but in the fact that it is not to the cultivator's interest to produce entirely clean grain; for so long as a minimum of 5 per cent. refraction is deducted by exporters in Calcutta, it is evident that it is the interest of the producer to mix dirt with the grain to that extent at least. It was suggested that the remedy therefore lies, not in the introduction of better winnowing arrangements so much as in the alteration of the present system of deductions for refraction. A very remarkable confirmation of this view is afforded by Mr. Allen's interesting report which I quote at length on this point :—

Its causes.

"Similar arguments," he says, "apply to adulteration of mud, &c. These, I believe, the ryot does not add wilfully because the bepari or petty trader to whom he sells would detect them in his small consignment and pay him an inferior price. On the other hand, the petty trader does not insist on cleaned grain, for he will not himself sell grain containing less than 5 per cent. of impurities, which, if deficient, he will add; for so long as the Calcutta merchants accept 5 per cent. as refraction, it would not

pay the bepari to sell grain with only 1 or 2 per cent. of adulteration. This brings me to the real point of the whole question. It is purely a case of supply and demand. If the Calcutta merchants insisted on cleaned grain, they would get it. They do insist on clean samples in the case of linseed, and the result is that linseed is cleaned by the actual cultivators before being sold to the petty dealers. The same result would, I believe, follow in the case of wheat. As matters now stand wheat in Patna is freely adulterated. Ralli Brothers, in Patna City, deal only with the petty dealers, and these refuse to give any guarantee with the wheat sold. Each lot has to be tested both for impurities and for the per-centage of red grain before the price is fixed. If the samples tested happen to be superior to the bulk, the bepari gains. If they should be inferior, the bepari can refuse to deal, and so he cannot lose either way. The cultivators never get a fair price, for the brokers and the aratdars have each to get their commissions on each transaction between the bepari and Ralli Brothers. In some marts where the grain comes chiefly from the neighbourhood it might be possible for Ralli Brothers to deal directly with the actual cultivators; but in Patna, where the grain comes largely from Gorakhpore and Fyzabad, this is impossible, and the agent for Ralli Brothers is compelled to deal with the petty dealers, whose interest it is to cheat him if they possibly can.

" Since writing the above, I have had a remarkable confirmation of these views from the Manager of the Dumraon Raj, the Honorable Joy Prokash Lall. The statements he made were so significant that I took a note of them at the time, and at the same time informed him that I should embody them in this report. The Manager said that about two years ago, when the prospects of the wheat trade were apparently good, he seriously thought of cultivating wheat on a large scale. He estimated that on the Raja's estates there were 300,000 acres of land capable of growing wheat, and he proposed commencing operations with a capital of two lakhs. His idea was to induce the ryots to grow wheat alone by means of advances in coin and seed, and he intended purchasing machinery, such as he had seen at the Calcutta Exhibition, for cleaning the grain. All that he now required was a remunerative market. Last year, when in Calcutta on Council business, he called at the office of Ralli Brothers, and after telling them his plans asked what price they would give for clean grain. *Ralli Brothers informed him that owing to the action of the merchants in England they could not afford to pay more for a clean sample than they now did for grain with 5 per cent. refraction. Upon hearing this the Manager abandoned the idea of growing and cleaning wheat on a large scale.* It is difficult to overrate the significance of this anecdote, which appears to prove conclusively that so long as merchants will not pay a higher price for clean grain, it is useless for Government to think of inducing cultivators to change their present practice.

Evils of refraction system.

" I then asked the Manager about wilful adulteration. He said that he had a gola at Itarsi, near Buxar, from which he used to sell wheat on rather a large scale to the agent of Ralli Brothers at Buxar. The wheat as he got it did not contain 5 per cent. of foreign matter. Accordingly, his servants were directed to mix two maunds of earth with every 100 maunds of grain, so as to bring the adulteration up to the required standard. This earth was treated with water and specially prepared for the purpose of adulteration. The suggestion for adulterating the grain in this way came, as the Manager says, from the employés of Ralli Brothers. This fully bears out what Major Boileau says, that grain-dealers in Dinapore wilfully adulterate their grain, adding about two maunds and thirty seers of dry clay, bhusee, and other grains to every hundred maunds of wheat. Mr. T. Gibbon, C.I.E., the Manager of the Bettiah Raj, told me that wilful adulteration was practised by the petty dealers in Chumparun, and Mr. Carnduff writing from Hajipore, a large grain mart, says:—' In the hands of ' the middlemen, when the grain is lodged in their golas, such grains as *akla pipra* ' are, I understand, intentionally added with a view to adulteration.' Mr. Jenkins, from Buxar, who has clearly paid a good deal of attention to the subject, is of the same opinion.

* * * * * *

" Messrs. Mylne and Thompson have pointed out to me that adulteration of *gúr* is analogous to the adulteration of wheat. When their sugar-mills were first introduced, they were valued by the purchasers on account of their saving labour, and not because they turned out a cleaner article. Even now the Bunniahs in Jugdispore refuse to pay a higher price for *gúr* free from adulteration, and though the cultivators *can* produce clean *gúr*, and *will* do so if required, it does not pay them to clean the *gúr* they sell in open market. There is now, however, a tendency among European firms to pay a higher price for purer *gúr*; similarly, if the merchants would reduce their standard of

refraction, they would get cleaner samples of wheat. This question is treated exhaustively in the report from Shahabad, and it is so difficult to make extracts without omitting something of interest that I venture to suggest that the whole report be sent in original. The possibility of cleaning grain with the ordinary tray-shaped fan (soop) is pointed out by the Collector of Sarun, and in the report from the Patna district."

6. As regards, then, the alleged imperfection of present arrangements for winnowing, it will thus be seen that the mixture of dust from the threshing-floor forms a very small portion of the impurities found in Indian grain, and that the present arrangements for winnowing are as good as can be hoped for under present conditions. It will of course be desirable to effect improvements in winnowing and threshing should any be found possible; but the root of the evil complained of can only be reached by the abolition of the system of deducting a minimum refraction of 5 per cent.—a remedy which lies in the hands of the merchants themselves. The facts mentioned by the Manager of the Dumraon Raj show conclusively that clean grain will be forthcoming if the merchants pay for it, and that it will not be forthcoming, however perfect the winnowing and threshing arrangements may be, so long as a minimum of 5 per cent. is deducted for impurities, be the samples ever so clean.

Remedy lies with the Trade.

Reply of Calcutta Chamber of Commerce.

7. These facts and arguments have been brought to the notice of the Calcutta Chamber of Commerce, who, while not denying their force, express regret that they are unable in the present state of the trade to alter the existing practice in this respect. As long as that practice continues, it would appear to me to be futile for Government officers to talk to cultivators of the advantages of producing entirely clean grain. On the contrary, if Government officials interfere at all in the matter, it should be by explaining to the cultivators that it is their interest to mix at least 5 per cent. of foreign matter with clean grain before offering it for sale.

Messrs. Reinhold's scheme impracticable.

12. With reference to Messrs. Reinhold Brothers' scheme for the provision by Government of facilities for storing wheat near railway stations where the grain might be cleaned and graded on the American system, there is unanimity of opinion adverse to the proposal. I agree in the view that it is impracticable and inexpedient to establish grading warehouses in the manner suggested, and concur with the Director of the Agricultural Department of the North-Western Provinces in thinking that if any such action as is suggested by Messrs. Reinhold Brothers is to be taken, it is precisely the kind of thing which ought to be done by private agency, and in which Government should not interfere unless the Chamber of Commerce find they are unable to insist on proper arrangements. In the present instance the Chamber are opposed to such interference, and no complaints are anywhere made of the insufficiency of the present storage accommodation at railway stations. The East Indian Railway authorities, it may be added, have recently reduced the freight rates from Patna, which now amounts to one-sixth of a pie per maund per mile. It will be seen, however, from the annexed list that while the freights from Patna have been reduced by more than 20 per cent. within the present year, no corresponding reduction has been made in freights from Dumraon and Buxar, from which stations local wheat should be largely exported.

15.

DIRECTOR, DEPARTMENT OF LAND RECORDS AND AGRICULTURE, to ASSISTANTS to DIRECTOR, Nos. 414–16, dated 2nd September, 1885.

Causes of impurity of Indian wheat.

The first question to which attention is called is the necessity of obtaining clean grain for export. It will be seen from the papers that the mixture of foreign matter in the wheat now sent to Calcutta for export is said seriously to depreciate its price, thus affecting unfavourably India's ability to compete successfully with America, Australia and other countries, and ultimately injuring the producers. The impure condition of Indian as compared with the wheat of other countries is attributed to one or more of the three following causes:—

1st. The mixture of other grains due to the practice of growing two or more crops on the same land at the same time.

2nd. Imperfect arrangements for winnowing the grain and removal of extraneous matter.

3rd. Deliberate adulteration by traders, brokers, or others.

2. As regards the first of the causes enumerated above, it will be observed that the Bengal Government * * * * * desired these officers to issue instructions to Collectors of wheat-producing districts, in accordance with the wishes of the Government of India, to impress on wheat growers the importance of preventing the admixture of other grains with wheat, and at the same time called upon them to report the action which Collectors might take in the matter. The Commissioners generally reported, in reply, that little could be done in the matter, and added that all that was possible would be done in making known to the cultivators the importance of keeping their wheat free from foreign substances. The Assistant Commissioner of Palamow went further than this, and promised that he would endeavour to persuade cultivators to sow their wheat by itself in the course of his next cold-weather tour, while the Commissioner of Patna submitted for the approval of Government a draft circular which he proposed to issue to zemindars, patwaris, and others, pointing out to them the disadvantage of growing wheat in the same fields as other grains. Attention has, however, been called since that time to the circumstance that the cultivator, in growing oilseeds or other crops with wheat, selects such crops as are likely to succeed in a drought when wheat fails, and thus protects himself against the risks of an unfavourable season. Bengal wheat contains a large admixture of linseed, stones and mud. The standard of refraction in Calcutta being 5 per cent., any refraction there may be over and above this standard is deducted from the value of the parcel. If, for example, the refraction is 8 per cent., a deduction is made of 3 per cent., but it is to be remembered, on the other hand, that as 5 per cent. is ordinarily deducted, it is doubtful whether cultivators would, under existing arrangements, derive any benefit from the production of entirely clean grain, or grain in which there may be less than 5 per cent. of foreign matter. It is found in the trade that mud can be got rid of, but there is no process known by which linseed or barley can be separated from the wheat, and hence it happens that parcels containing an admixture of mud sell better in the London market than parcels containing an equal weight of admixture of other grains. It is to avoid this admixture that merchants agitate against the simultaneous growth of two or more crops with wheat in the same field. 1st cause.—Mixed crops.

2. (*a.*) The advantage of producing clean wheat would, as a matter of course, be represented by the smaller refraction of say 2 per cent. which might be charged on pure wheat, if it could be generally procured, instead of the ordinary refraction of 7 to 10 per cent., but it is yet to be shown that any appreciable part of this advantage would reach the cultivator as long as a uniform minimum standard of refraction is adopted by the exporters in Calcutta. That, then, the growth of other crops simultaneously with wheat in the same field is, under all circumstances, to be deprecated does not appear to be a conclusion so obviously certain *à priori*, or so firmly established by the results of experience as to warrant, for the present at all events, the active interference of Government officers in discountenancing the practice. In the present state of our knowledge on the subject, all that seems desirable to do would appear to be to point out to the cultivator the advantages, such as they are, of producing clean wheat, and of separating the hard and soft and the white and red grains in the selection of seed, and to leave it to him to determine whether the reasons for growing a mixed crop are outweighed by the reasons for growing it alone. The question, however, is one which demands further inquiry, and I request that you will give it your attention and report upon it in due time.

3. With reference to the second cause given for the impurity of India wheat, namely, the defectiveness of existing arrangements for winnowing, I would invite your attention to the remarks made in paragraph 5 of the Proceedings of the Punjab Government. It is there stated that the suggestion has been made that it might not perhaps be beyond the "ryot's means to thresh his wheat on a wood, canvas, or matting floor, and that a common fan would be far more efficacious than winnowing the grain by exposing it to the action of the wind by pouring it out of a basket or tray." 2nd cause.—Defective winnowing.

4. The Punjab Government is, however, of opinion that little in this direction can be expected from the cultivators, and it looks mainly to the traders to provide cleaning or winnowing machines. It appears certain that nothing can be hoped for in this matter from ordinary cultivators, at least until it can be clearly shown them that they would derive any adequate advantage from the production of entirely clean grain. The fact would seem to be that the impurity of Indian wheat is due to deliberate adulteration by brokers and traders as much as to admixture of foreign grains or 3rd cause.—Wilful adulteration.

imperfect winnowing on the part of the cultivators. If, however, anything is to be done in the direction of introducing better arrangements for cleaning the grain by winnowing machines or otherwise, the agency through whom the attempt must be made is that of zemindars, village headmen, or the grain-dealers themselves.

Messrs. Reinhold's scheme.

7. In paragraph 4 of the letter from the Bengal Government and paragraph 11 of the Resolution of the Punjab Government is discussed a proposal made by Messrs. Reinhold of Cawnpore to establish a system of inspecting and grading wheat similar to that adopted in America. The proposal does not receive, it is believed, much favour from the Calcutta Chamber of Commerce, but the question of the establishment of such a system in Patna, from which some 13 lakhs of maunds are sent annually by rail to Calcutta—a quantity which is more than double that consigned from Cawnpore or any other station in India—is one on which Mr Allen is requested to report fully, after communication with persons interested in the wheat trade in Patna. The special officer of the Bhagulpore Division should make similar inquiries regarding the expediency or otherwise of establishing a similar system in Bhagulpore or Monghyr, from which large quantities are sent by boat. In connexion with this subject agricultural officers are requested to inquire into the sufficiency of the existing accommodation for storage of wheat at or near railway stations; to what extent, if any, inconvenience or loss is now caused by the insufficiency of such accommodation; whether it is necessary or desirable to establish warehouses in the way suggested, near railway stations, or in the gunges or marts by the river-side, whence the wheat is shipped, and if so, whether it would be feasible to make arrangements for cleaning the grain stored in such warehouses.

16.

Mr. D. B. Allen, Assistant to Director, Department of Land Records and Agriculture, to Commissioner, Patna Division, dated 2nd December 1885.

I have the honour to submit a report on the wheat cultivation of this division. My information is derived from reports submitted by each Collector, and by the Chairmen of Mozufferpore, Gya, Arrah and Durbhunga, and also from independent sources.

Before giving my own views, which, so far as Patna is concerned, are embodied in the report by the Collector of the Patna district, I will here summarise some of the reports to which I have had access.

Abstract of Collectors' replies, Patna Division.

2. The Collector of Chumparun, Mr. Henry, forwards a resolution passed by the Municipal Commissioners of Motihari, deprecating the construction of a central warehouse for grading wheat, and points out that very little wheat is exported, and that little more than 5 per cent. of the cultivated area is grown with wheat.

The Collector of Mozufferpore, Mr. Norman, with whom the Municipal Commissioners agree, thinks that interference on the part of Government with wheat cultivation or trade would be a mistake, and points out that there is little or no export from the district. He also forwards reports from the Sub-divisional Officers and from a Deputy Collector and kanungo which do not require any special comment.

The Collector of Durbhunga, Mr. Price, as Chairman of the Municipality, is in favour of establishing warehouses near railway stations for storing and cleaning grain, but in another report as Collector, he states that Messrs. Reinhold Brothers' scheme does not commend itself to the trading community at Durbhunga, because it will greatly add to the charges incurred by the native merchants in dealing with European firms, and besides having got their certificate, the storage charges will hurry the market.

The Collector of Sarun, Mr. Forbes, in a report founded apparently solely on personal inquiries, points out that there is no export trade, properly so called, in wheat, the only business of the kind being merely a transhipment trade at Revilgunge and Chupra, where a considerable portion of grain traffic from the North-West Provinces changes hands on its way down the Gogra to Lower Bengal, the remaining portion being retained for consumption in the Sarun District. He disagrees with Mr. MacDonnell's view that there should be an average annual surplus of 20,000 tons of food-grains available for export from this district, holding that the annual supply is not even enough for the local demand. Finally, he is averse to the establishment of central warehouses even at Revilgunge, as there are already private golas there, where the merchants clean their own grain as much as they think desirable.

The Collector of Gya, Mr. Norton, and the Chairman of the Gya Municipality are both averse to warehouses, as there has been no export from this district for over two years, and besides, in the Collector's opinion, *kewal* land on which three-fourths *bis* of the wheat is sown is not suited to growing white wheat.

The Collector of Patna, Mr. Quinn, agrees with me in thinking that central warehouses are a mistake, and though Major Boileau from Dinapore is in their favour as a means for securing a clean sample, he admits that the scheme would cost a great deal of money.

The Collector of Shahabad, Mr. Power, submits a very interesting report embodying lengthy extracts full of valuable information from his Sub-divisional Officers, Messrs. Jenkins and Macpherson, and from Mr. Peppe, Sub-Deputy Opium Agent. The Chairman of the Arrah Municipality, the Honourable Harbans Sahai, also submits a report in which he agrees with the Collector in thinking central warehouses unnecessary.

3. A consideration of the reports referred to above shows that from the northern half of the division there is practically no export trade in wheat, for the business done at Revilgunge has really nothing to do with the Sarun district. Again, from Gya there is now no export of wheat, and if the Collector's view is correct (of which, however, I am very doubtful), there is no likelihood of good white wheat being ever largely grown in the Gya district. Patna, too, though apparently a large exporter of wheat, really grows little more than is required for its own consumption; so the main interest of the wheat question centres in Patna City, the great wheat-distributing centre of the division, and the district of Shahabad, where wheat is grown for export, and where much of the soil is so suited for this crop that the best wheat in the Calcutta market, viz., Buxar club No. 1, is named after a sub-division of this district. Fortunately the reports from Shahabad are full of interest and enable one to discuss satisfactorily the various points raised by the Government of Bengal.

Shadabad the only exporting district in Patna Division.

4. The first question to which attention is called is the necessity of obtaining clean grain for export. The impure condition of Indian as compared with the wheat of other countries is attributed, as the Director of the Agricultural Department points out, to one or more of the three following causes :—

First. The mixture of other grains due to the practice of growing two or more crops on the same land at the same time.

Second. Imperfect arrangements for winnowing the grain and removal of extraneous matter.

Third. Deliberate adulteration by traders, brokers or others.

Reasons for mixed crops.

First, All the reports show the prevalence of the practice of growing other crops along with wheat, and, as I said in my report to the Collector of the Patna district (paragraph 4), the advantage from a cultivator's point of view of sowing wheat alone is not very clear. By sowing a double crop he gets a chance of securing something if the wheat failed. Again, when a deep-rooted crop like wheat is grown with a surface feeder like barley, each stalk of wheat has a large area for its roots, and the grains are likely to be fuller and heavier than if only wheat were sown. This is well known to ryots, who select their grain seed from fields where wheat has been grown with barley. Then as regards the admixture of white and red wheats, it is extremely probable that soil and climate have the effects of converting white wheat into red. Suppose a ryot pays a high price for securing a clean sample of the best white wheat seed. Unless the soil of his field is suited for the growth of white wheat, the outturn will contain a proportion of red grains, and each successive year unless fresh seed be obtained, the proportion of red to white will go on increasing. The price of pure white wheat would have to be enhanced before it paid the ryot to separate the red grains from the bulk. But what are the facts? The best wheat exported from Calcutta, viz., Buxar club No. 1, contains 25 per cent. of red grains. When that is so, why should the cultivator go to the trouble and expense of selling pure white wheat when he gets the best price for white wheat mixed with 25 per cent. of red?

Reasons for adulteration

Similar arguments apply to adulteration of mud, &c. These, I believe, the ryot does not add wilfully, because the bepari or petty trader to whom he sells would detect them in his small consignment and pay him an inferior price. On the other hand, the petty trader does not insist on cleaned grain, for he will not himself sell grain containing less than 5 per cent. of impurities, which, if deficient, he will add; for so long as the Calcutta merchants accept 5 per cent. as refraction, it will not pay the bepari to sell grain with only one or two per cent. of adulteration. This brings me to the real point of the whole question. It is purely a case of supply and demand. If the

Calcutta merchants insisted on cleaned grain, they would get it. They do insist on clean samples in the case of linseed, and the result is that linseed is cleaned by the actual cultivators before being sold to the petty dealers. The same result would, I believe, follow in the case of wheat. As matters now stand, wheat in Patna is freely adulterated. Ralli Brothers in Patna City deal only with the petty dealers, and these refuse to give any guarantee with the wheat sold. Each lot has to be tested both for impurities and for the percentage of red grain before the price is fixed. If the samples tested happen to be superior to the bulk, the bepari gains. If they should be inferior, the bepari can refuse to deal, and so he cannot lose either way. The cultivators never get a fair price, for the brokers and the aratdars have each to get their commissions on each transaction between the bepari and Ralli Brothers. In some mart where the grain comes chiefly from the neighbourhood it might be possible for Ralli Brothers to deal directly with the actual cultivators, but in Patna, where the grain comes largely from Gorakhpore and Fyzabad, this is impossible, and the agent for Ralli Brothers is compelled to deal with the petty dealers, whose interest it is to cheat him if they possibly can.

No demand for pure grain.

5. Since writing the above, I have had a remarkable confirmation of these views from the Manager of the Dumraon Raj, the Honourable Jai Prokash Lall. The statements he made were so significant that I took a note of them at the time, and at the same time informed him that I should embody them in this report. The Manager said that about two years ago, when the prospects of the wheat trade were apparently good, he seriously thought of cultivating wheat on a large scale. He estimated that on the Raja's estates there were 300,000 acres of land capable of growing wheat, and he proposed commencing operations with a capital of two lakhs. His idea was to induce the ryots to grow wheat alone by means of advances in coin and seed, and he intended purchasing machinery such as he had seen at the Calcutta Exhibition for cleaning the grain. All that he now required was a remunerative market. Last year, when in Calcutta on Council business, he called at the office of Ralli Brothers, and after telling them his plans asked what price they would give for clean grain. Ralli Brothers informed him that owing to the action of the merchants in England, they could not afford to pay more for a clean sample than they now did for grain with 5 per cent. refraction. Upon hearing this the Manager abandoned the idea of growing and cleaning wheat on a large scale. It is difficult to overrate the significance of this anecdote, which appears to prove conclusively that so long as merchants will not pay a higher price for clean grain, it is useless for Government to think of inducing cultivators to change their present practice.

Causes of adulteration.

6. I then asked the Manager about wilful adulteration. He said that he had a gola at Itarsi, near Buxar, from which he used to sell wheat on rather a large scale to the agent of Ralli Brothers at Buxar. The wheat as he got it did not contain 5 per cent. of foreign matter. Accordingly his servants were directed to mix two maunds of earth with every 100 maunds of grain, so as to bring the adulteration up to the required standard. This earth was treated with water and specially prepared for the purposes of adulteration. The suggestion for adulterating the grain in this way came, as the Manager says, from the employés of Ralli Brothers. This fully bears out what Major Boileau says that grain dealers in Dinapore wilfully adulterate their grain, adding about two maunds and 30 seers of dry clay, bhusee, and other grains to every hundred maunds of wheat. Mr. T. Gibbon, C.I.E., the Manager of the Bettia Raj, told me that wilful adulteration was practised by the petty dealers in Chumparun, and Mr. Carnduff, writing from Hajipore, a large grain mart, says: "In the hands of the "middlemen when the grain is lodged in their golas, such grain as *akta pipra* are, I "understand, intentionally added with a view to adulteration." Mr. Jenkins from Buxar, who has clearly paid a good deal of attention to the subject, is of the same opinion.

7. As regards imperfect arrangements for winnowing, further inquiries have only confirmed the view expressed in paragraph 5 of my report to the Collector, that the present plan is quite good enough under present circumstances. The admixture of dust from the threshing floor even now forms a very small proportion of the adulteration eventually found in the grain, and with greater care it might be reduced still lower.

Merchants should encourage reform.

8. Messrs. Mylne and Thompson have pointed out to me that the adulteration of *gúr* is analogous to the adulteration of wheat. When their sugar-mills were first introduced, they were valued by the purchasers on account of *their saving labour*, and

not because they turned out a *cleaner* article. Even now the Bunniahs in Jugdispore refuse to pay a higher price for *gúr* free from adulteration, and though the cultivators *can* produce clean *gúr*, and *will* do so if required, it does not pay them to clean the *gúr* they sell in open market. There is now, however, a tendency among European firms to pay a higher price for purer *gúr*; similarly if the merchants would reduce their standard of refraction, they would get cleaner samples of wheat. This question is treated exhaustively in the report from Shahabad, and it is so difficult to make extracts without omitting something of interest that I venture to suggest that the whole report be sent in original. The possibility of cleaning grain with the ordinary tray-shaped fan (soop) is pointed out by the Collector of Sarun and in the report from the Patna district.

Uncertainty of wheat trade.

11. One other point that I wish to refer to is the uncertainty of the wheat trade. The exports from Bengal and Behar stations, which exceeded 56 lakhs in 1881–82, fell to 26 lakhs in 1882–83, and then rose to 38 lakhs in 1883–84. Since then the trade in wheat has been remarkably dull. The improvement in 1882–83 tempted the Manager of Dumraon Raj to consider seriously the advantages of growing wheat on a large scale. In the present state of the market nothing would induce him to embark on such a speculation, and nowhere in the division is there any landowner who ceases to grow wheat on a large scale.

Refraction standard the cause of present evils.

12. Are we then to resign ourselves to a policy of inaction? I think not. Competent values have proved that Behar can produce wheat that can compete successfully with grain grown in Russia or America. The comparatively low price at which Indian wheat sells is admittedly due to adulteration. We have proved that this adulteration is not due to the negligence or wilfulness of the actual cultivator. It is not inevitable owing to his system of cultivation. It is, I maintain, mainly due to the 5 per cent. standard of refraction. It is no use preaching to the cultivators. They will provide clean grain if the merchants will pay them for it, and there is grain of good quality in the division whose cultivation can be widely extended, provided the merchants will pay a better price for good quality. As it is the best price is paid for Buxar club No. 1, which contains 25 per cent. of red grains and 5 per cent. of adulteration, and for part of year another 1 per cent. is allowed for weevilled grain.

Mercantile community responsible.

The action of the Calcutta merchants, which depends on the English market, can only be explained on the theory that they have not realised that adulteration is wilful and not due to the native modes of growing and cleaning grain. If Government can bring this fact home to the merchants in a way that will induce them to lower their standard of refraction, and to insist on a higher percentage of white grain, there is every probability that there will be a revival in the wheat trade. The Manager of the Dumraon Raj is not the only man who would gladly grow wheat on a large scale provided he could get a remunerative price, and by diminishing the number of middlemen, the actual cultivator would get a much larger share of the profits. At present the small cultivator is at the mercy of the bepari or petty dealer. He may stand out for a time, but when he must have money to pay his rent he is obliged to come to terms with the bepari. Even the bepari does not (at any rate in the Patna City) gain the bulk of the profits, for before he can deal with the agent of Ralli Brothers, commission must be paid to the brokers, and to the aratdars when the grain is stored. Consider, too, the labour now expended in wilful adulteration, and the freight that is paid for the carriage of dirt. The actual condition of the trade is almost incredible; but the reports that have been received from every district in the division bear out the facts referred to above, and it is noteworthy that those who have given most attention to the subject all agree that it is the merchants, and the merchants alone, who are responsible for this deplorable condition of affairs.

17.

OFFICIATING COLLECTOR, Shahabad, to COMMISSIONER, Patna Division, No. 1826 G., dated 10th October 1885.

I have the honour to submit the following report on the cultivation and trade in wheat in this district.

2. What follows is the substance of a note by Mr. T. F. Peppe, of the Opium Department, a gentleman who has made the wheat trade a subject of special inquiry, together with reports from the Sub-divisional Officers of Buxar and Sasseram.

Wheat cultivation in Shahabad.

3. Regarding the district in general, Mr. Peppe writes thus :—

"There are two principal tracts in which wheat is largely grown in this district; the first is the alluvion soil called the deara, extending from Buxar to the one and reaching a maximum breadth of 10 to 5 miles, with a length of, say, 40 miles, thus including less than 400 square miles. This is the tract in which the beautiful soft white wheat is grown; the land is a rich alluvium annually enriched by the overflow of the Ganges; it is needless to say that no manure is required in this soil for the finest wheats, and that it is in this tract possible to grow as fine wheat as anywhere in India; unfortunately it is in this very tract that the cultivators sow three, or four, and even more crops in the same field, and this is a fertile source of dirty grain, as when reaped separately they are very often pulled out by the roots not cut, and this carries an unusual amount of dirt with the grain on to the threshing floor, but it can be easily separated if the ryot chooses to take the trouble. From what I can gather, about 40 per cent. of the best wheat comes from this tract. The next in importance is the black clay soil extending from the eastern part of the Sasseram sub-division well into the Bhabooah sub-division, and extending from the Grand Trunk Road on the one side, and on the other to within 15 miles of the Ganges, say, 25 miles × 20 miles = 500 square miles.

"In this tract some of the finest wheat is grown, about 50 per cent. of the whole outturn of the district; the cultivators attempt to keep their seed pure white, but there is a tendency to revert to the red variety; the cultivators tell me that there is no market for red wheat, and that they endeavour to produce a pure white soft wheat without admixture of any kind, and sow it entirely by itself, only a little linseed is sown round the margin of the field, and the whole *rubbee* cultivation in some villages in this tract is confined to wheat and linseed, with small patches of barley and other crops for home consumption. The wheat from this tract, although very good, is not equal to the wheat grown on the alluvium lands, and sells for one to two seers less in the rupee. The third principal cultivation of wheat is the koeries and others amounting to about 5 per cent., who sow on dih * lands all over the district, one bigha or so at a time on rich dih land well manured and irrigated. This is probably as fine grain as could be produced in this district, and the only improvement that could be effected would be by sowing a better class of seed, which the koeries and others would be very glad to do; as it is they carefully select their seed and endeavour to get rid of all bad grains before sowing. There is a fourth source of wheat, *viz.*, the small patches of wheat sown in good soil at the foot of the hills or in the valleys or local alluvium along the banks of the smaller streams; this does not amount to more than 5 per cent. of the wheat grown in the district, and is very variable in quality, a large proportion being red wheat in the south of the district. With regard to the question of increasing the cultivation, the whole of the deara lands could be sown year after year with wheat without any loss in quality, for the land is annually renewed by a rich deposit, and therefore the produce of this tract could be enormously increased, and no doubt the time will come when the value of a well-bred wheat crop, free from earthy particles or any other kind of grain, will be as well known to the wealthy cultivator of the deara as to the British farmer. At the present time a ryot who holds 100 bighas sows 20 in peas, 10 in barley, and the rest 70 bighas in grain† and wheat mixed. Their argument is this: suppose that 10 bighas wheat and 10 bighas grain were sown separately, if either the grain or wheat failed, there would only be 10 bighas full and 10 empty; whereas in the other case the whole 20 bighas would be under a crop, and although thinly sown it would spread and fill the whole field, and give a much better crop than a thickly sown one of 10 bighas; they have no crop that could be sown on the empty field, so that there is no probability whatever that this practice will be abandoned; at present 6 punchseeries of wheat to 3 of grain is sown, and the produce is in a favourable season 18 maunds wheat 5 maunds grain.‡ At the time of selling grain to the mahajun or travelling bepari the custom is to clean a measure of wheat, to take the dust and earth out of this quantity and add it to the weight they are weighing with, usually a punchseeri, and in this way the bepari buys the clean grain only. If the bepari had instructions from his mahajun to buy clear grain only, then the whole

Mixed crops.

* Lands adjoining the village-site.

† Chick pea.

‡ Per local bigha = $\frac{5}{8}$ of an acre.

would be cleaned, and there would be very little mud or dirt left in it. All that is required to secure clean wheat is therefore a combination among the exporting firms in Calcutta not to purchase wheat unless it is clean, say, 1 per cent. refraction or whatever is found a practical percentage. The cultivators will then supply clean wheat; no machinery is required by them; they will clean it by a sieve and by soop,* and the mahajun will at the same time clean his wheat before despatching it by rail; many of them do so now, and if the exporting firms in Calcutta would only insist on clean wheat, clean wheat would be the rule. Ordinary wheat brought as it comes from the district contains 6 per cent. on an average of impurities, 3 per cent. being grains and seeds of kinds, and 3 per cent. earthy particles; the whole of this can be taken out of it at a cost of 6 pies per maund, and there will be a gain of 3 seers of grain and seeds, which will bring 3 pies, so that the actual cost is not more than 3 pies per maund for labour, and the cost of 3 seers less grain, which at 18 seers for the rupee would cost 2 annas 8 pie per maund, making the total cost 2 annas 11 pie per maund, or in round figures 3 annas per maund. The grain-dealers in Arrah say that it is already the custom to clean the wheat before despatch to Calcutta, and in the case of linseed, the custom is universal, and no uncleaned linseed is despatched; there are two large godowns in Arrah where the linseed is cleaned by European appliances imported at considerable cost in order to get it thoroughly cleaned, and if this has been done for linseed, it follows that the same could be done for wheat. Even the travelling bepari who buys the linseed from the cultivators has it cleaned before buying it, not as in the case of wheat taking an allowance for the dirt. The grain-dealers in Arrah and the cultivators declare that there is no difficulty whatever in cleaning wheat, and that if clean wheat was purchased and no other, the whole would be cleaned. One advantage in despatching clean wheat, is the percentage given by the railway for wheat put up in double bags ready for export. Nothing will be done unless the merchants themselves supply the motive power by refusing to purchase anything but clean wheat; this done, all the rest will follow. I do not think the export of wheat or any other grain could be facilitated by any measures that Government could undertake; the custom is for the bepari to go round the villages and collect the wheat from the cultivators and carry it off on pack-bullocks, and he has therefore to leave the roads entirely and carry it across country to the railway, and roads of any kind cannot affect the trade to any great extent. At present there is no good metalled road leading to the black clay soils which I have described above as being the largest wheat-producing tract in this district; and if the present road leading from Chowsa to Jehanabad on the Grand Trunk Road was metalled, it might do good. The traffic at present is entirely by pack-bullocks. The scheme proposed by Reinhold Brothers is more applicable to large stations than to the small stations in this district; but of late years the natives are building golas near all the railway stations, and if land was made available on easy terms, they would be still more largely used, and at these golas the cleaning and packing would be carried on as at present preparatory to despatch by rail. Government might through the officers give facilities for taking up lands in the vicinity of stations on the line of railway for the purpose. Beyond this, I do not know of anything that could be done. I had an opportunity, while at Dumraon Exhibition, last cold weather, of going over the exhibits of wheat at the show, and was very pleased to see that some of the samples of wheat were of a very high quality, and compared favourably with the wheat from other districts, and I feel sure that if good wheat for seed purposes could be made easily available, say at sub-divisional head-quarters, some good might be effected. The eagerness with which the ryots present at Dumraon asked for small samples of improved varieties of seed was very marked, and I find the koeries in this district very much alive to the advantages of good seed."

Pure wheat procurable for better prices

Cleaning of wheat.

Government measures for improvement of wheat trade.

4. The best wheat in India takes its name from Buxar (Buxar club No. 1). Mr. Jenkins reports as follows:—

"Attention is drawn first of all to the necessity of obtaining a clean wheat for export. The principal causes of impurity are stated to be—

(*a.*) The practice of growing two or more crops on the same lands.

(*b.*) Imperfect methods of winnowing grain.

(*c.*) Adulteration by traders.

As regards the *first* point, it is the practice here to sow *sarso* (mustard), *kasum* (safflower), linseed, and grain with white wheat, but at the same time in villages where the latter kind is especially grown, it is also sown as a single crop by big cultivators.

Grains sown with wheat.

* Winnowing fan of bamboo, tray-shaped usually.

Detailed statistics could be procured near *rabi* season as to the area under wheat only. The cultivators are alive to the advantage of growing it singly, but from fear of drought or blight they are afraid to trust to one crop only. Again as long as the standard of refraction in Calcutta is 5 per cent., the cultivators would not gain by sending cleaner grain because the traders would at once adulterate it up to the authorised standard. The admixture of *kankar* is especially objected to, because it damages the mills in England. Linseed is objected to in a lesser degree, while other grains, like gram and barley, are hardly objected to at all, because they can be absorbed in bread-making. To avoid the admixture of *kankar*, Messrs. Ralli Brothers (who buy wheat as far as Moghul Sarai) insist on absolutely clean parcels—a condition which forces beparis and cultivators to take more pains in cleaning their grain. As regards the *second* cause of impurity, as long as the present method of winnowing by a soop, *i.e.*, basket exposed to the wind is the cheapest, it is out of the question to try and induce the cultivators to adopt any other method. It is for the trade to introduce winnowing machines.

Winnowing machine.

Trade opposed to clean wheat.

Thirdly, as regards adulterations, beparis and traders deliberately practice this. If a bepari or trader buys from cultivators wheat with only 3 per cent. of admixture of extraneous matter, he would lose 2 per cent. in exporting to Calcutta, unless he added more dirt to meet the 5 per cent. allowance. Again, as the grain must necessarily be often imperfectly tested in Calcutta, traders add dirt which will be equivalent to 7 or 8 per cent. on the chance of not being found out. It is at present the interest of most traders not to export clean grain, and consequently they are not in favour of cleaning godowns at stations. The only remedy is to lower the standard of refraction or for the merchants in London to buy only clean grain. I believe that it is the policy of Messrs. Ralli Brothers only to export clean parcels.

Warehouses.

Lastly, as to the question of establishing warehouses at stations.

It has already been pointed out that as long as the standard of refraction is 5 per cent. in Calcutta, it is not to the interest of the petty trader to send clean grain at a lower rate of refraction; consequently petty traders, besides objecting to pay any charges, would prefer not to clean the grain that they export. Again, large firms like Messrs. Ralli Brothers, who do export cleaner grain, prefer to make their own arrangements. The matter is really in the hands of the trade, to whom it should be left."

5. Sasseram sub-division has been noticed in the general remarks on the district. Mr. Macpherson gives the following detailed facts:—

Wheat growing in Sasseram.

"The extension of canal irrigation in this district has led to the growth of winter rice at the expense of wheat, especially where the soil is of a light loam or sandy. The western half of the Sasseram sub-division consists, however, of a black heavy loam or clayey soil known as *karail*, which, when wet, is difficult to work for paddy cultivation; but its retentiveness of moisture renders it admirably adapted for the growth of wheat, which accordingly forms the staple crop of that part of the country. The land intended for wheat is for the most part ploughed up about the beginning of the rains and allowed to be in open fallow until they cease, several additional ploughings being given in the interval. It is, however, sometimes grown after a crop of early rice, or, where the soil is light, as in the north of the district, after maize; but in such cases it naturally does not succeed so well. Manure is not used, except sometimes by koeries, who apply old cowdung about the beginning of the rains. The seed is sown by drill, about $1\frac{1}{7}$ pucca maund to the acre. There are two varieties of seed sown, the white (*dandia*) and red (*lallka*). They are generally grown mixed together. The white seed, owing to the character of the soil in the Sasseram sub-division, is apt to turn red in time, and has to be replaced by fresh white seed every few years. On the heavy *karail* lands the seed is not often mixed with that of other crops, but linseed is often grown round the borders of the fields, and in strips here and there through them. Barley and wheat are often grown together as a mixed crop on the lighter soils, and sometimes grain and peas are also sown with the wheat. The crop hardly requires any irrigation at all on the heavy soil characteristic of the west of the sub-division, as the soil itself is so retentive of moisture. The crop is benefited, however, by showers, just before it comes into flower. Thereafter the west winds of March are very beneficial to it. Reaping is done by the sickle, and the sheaves carried to the threshing floor when they have thoroughly dried; the grain is trodden out by bullocks,

and afterwards winnowed by being shaken in a basket (soop), of the shape of a household dust shovel, exposed to the high west wind which usually prevails at that season. From the above description, it will be observed that there is every chance of the grain, when it comes from the threshing floor, being found to be a mixture of white and red wheat, and also to have a large admixture of the dust of the threshing floor. Both form serious defects in grain intended for the European market. The winnowing basket, however, removes a very large portion of the dust of the threshing floor, and it is almost hopeless to expect that it will ever be replaced in the hands of the cultivator by any of the winnowing machines now available. The cheapest and best of these—the Cawnpore Farm combined winnower and grain separator—is too dear; the additional price obtained for clean grain from this district would not recoup its cost. As for the mingling together of different varieties of wheat, even the grain dealers here would not buy the red wheat by itself. They say that they could get no sale for it in the Calcutta market. It is true that the red variety is more prized for local consumption, being considered more palatable, but in view of the unsuitability of the soil to white wheat, it would be impossible for the cultivator to dispose of all his red wheat so long as it does not command a remunerative price by itself in the Calcutta market. The higher value of white wheat for export—two annas a maund more than for red—is well enough known; but considering the competition of the white wheat sent from up-country, where the soil is better adapted for its growth, the cultivator would not secure a price for his white wheat if grown by itself that would compensate him for the loss he would incur in disposing of the red. The best quotation for wheat in this locality is for a mixture of 25 per cent. red and 75 per cent. white; no doubt a smaller percentage of red would command a higher price, but, as already observed, it is not practicable for the cultivator to send less to the market, so long as there is no demand for it on the part of the local agents of the Calcutta merchant. The grain exported from this sub-division is all sent to Calcutta, and chiefly to Messrs. Ralli Brothers. There is little admixture of grain or other cereals with wheat exported from this sub-division. On the heavy soils, it is generally grown by itself except for some strips of linseed, which are separately gathered without difficulty. From what has been said, it may be gathered that any measures taken to secure a purer grain must receive their initiative from the Calcutta export merchants. Until they offer a remunerative price for red grain from this district, it is hopeless to expect the cultivator to grow red and white grain separately from one another, or to take any trouble to separate them after threshing. If these merchants think that they themselves would secure a price for each class of wheat separately which would cover the cost of having them separated from one another by their own agents or employers, there is no reason why they should not have the process carried out either in Calcutta or at warehouses established at the principal railway stations to which the wheat is brought. They would probably find it cheaper to have the process carried out at the railway stations, as with it could be combined the cleaning of the grain from all admixture of dirt, which would lower the cost of transport to Calcutta, and labour and warehouse room could be obtained cheaper than at Howrah. But so long as they themselves do not see their way to doing this remuneratively, it is, I think, hopeless to expect that the cultivators themselves will. There is no need to take account of the intermediaries through whose hands the grain passes. If the different varieties of wheat are not grown separately by the ryots themselves, and separated by them from all admixture of dirt and other impurities, the separating and cleaning process can best be carried out at the railway warehouses either up-country or in Calcutta. In this matter, I think Government officers can do nothing to improve the quality of Indian wheat exported to European markets. In the matter of communications also Government can do little that is feasible to assist the export of wheat from this sub-division. The whole of the wheat sent from this is exported on cargo boats by canal to Arrah. The merchants say none of it goes by road. There is a metalled road all the way to Dumraon, the nearest railway station to this, but none is sent there. They do not even send the wheat to Buxar, although they can do so by steamer or cargo boat direct. They find that the saving in railway freight makes it most profitable to send all the grain to Arrah. What they are extremely anxious to get is direct steamer communication between Bedadih beside Sasseram and Arrah. They say this would greatly facilitate their trade. The canal steamers have now been given in contract to a private individual, and no doubt if he considers that it would pay him to run a steamer direct between Bedadih and Arrah during the grain export season, the thing will be done.

Cultivators cannot afford winnowers.

Merchants should clean grain at warehouses.

6. Not having been in the district during a cold season yet, I do not feel called on to add any remarks of my own to the information supplied by the officers before mentioned beyond expressing an opinion in concurrence with theirs, *viz.*, that if the merchants want clean wheat, they must lower the standard of refraction.

18.

OFFICIATING COMMISSIONER, Bhagulpore and Sonthal Pergunnahs, to GOVERNMENT, Bengal, No. 1047 C.T., dated 31st January 1886.

Bhagulpore.

I have the honour to submit the following report, after taking the opinion of the District Officers of this division, who in their turn report that they have consulted the Municipal Committees in their respective districts.

Impure condition of Indian wheat due to crude methods.

From the reports received from the District Officers, it appears that the mixture of wheat with dirt and other inferior grains is caused by the crude method of cultivation followed by the agriculturists. They are too poor to afford expensive improvements, as well as conservatives in their principles. But there is no reason to suppose that they would fail to grasp the advantage to be obtained by an improved selection of seed and an impfoved system of winnowing, provided such improvements were demonstrated to be beneficial and the cost were not beyond their means. The Collector of Monghyr reports that wheat is sown in his district with other crops, such as gram, oil-seed, &c., in the same field, but the mixed varieties of wheat are not sown. The cultivators are not careless as to the selection of seeds, but they prefer to grow mixed crops with a view to secure a better outturn, and at the same time to guard against the risk of failure, to which they would be liable by growing an unmixed crop. In some localities the cultivators do not grow mixed crops. The Collector of Bhagulpore gives the following reasons for the mixed varieties of wheat grown in his district :—

(1.) That the cultivators, with all their experience, find it difficult to decide whether certain land would yield a good outturn of pure white wheat. In such cases they sow jamili or soft red wheat and dudhea or soft white wheat together.

(2.) That when the ryots fall short of their stock of seeds, they do not hesitate to mix red with white to the extent of the shortcoming, and when the proportion of the admixture is not great, they generally entertain a hope of passing the whole produce as white wheat.

The Collector reports that instances have been brought to light in which the middle dealers in grains mix 5 per cent. of red wheat, dirt, &c., with the white wheat without any fear of being detected. Efforts are, however, being made in this district by explaining to the ryots the necessity of taking more care for the production and storage of pure and clean grain for export. The fact that the club or soft wheat commands a higher price in the market is particularly explained.

Warehouses not likely to be beneficial.

Almost all the District Officers are of opinion that the provision of warehouses near railway stations or other central depôts for cleaning of grain impurities will not produce any beneficial results. In the districts of Monghyr the wheat trade is chiefly in the hands of the Bengali mahajan and Marwaris. They have their principal places of business and golas or storehouses in towns, and several places in the interior of the district, where the produce is stored after being cleaned and weighed until sent off by boat or rail in bags. The Bengali mahajans generally transport their goods by country boats, which take about 14 or 16 days on the voyage down to Calcutta. This is a cheaper means of transport than the railway. The Marwaris, on the other hand, generally dispatch their merchandise by railway. Their business is, however, not so extensive as that of the other traders. The Collector reports that, as far as the wheat and grain trade of his district is concerned, the introduction of the scheme of warehouses near railway stations, for the purpose of cleaning and classifying the wheat, would not be likely to succeed, as so much of the wheat transport is by river route. In the district of Maldah, at the beginning of the harvest, the mahajans themselves go to the interior, collect the wheat, and store it in convenient places till they load their boats for export, which then go direct to their destinations from those places. The wheat before being exported to other districts is not brought to the sudder station or to any other mart, and the establishment of warehouses in this district will therefore

be of little or no advantage. The Collector of Purneah reports: "I do not think the "plan suggested of making provision of warehouses near railway stations or other "central depôts for cleaning wheat from impurities would do near here, as it would be "expensive and throw too much responsibilities on the railway, besides interfering "too much with traders." The wheat export in the district of the Sonthal Pergunnahs is too small to require warehouses. The only District Officer who is in favour of the establishment of warehouses near railway stations is the Collector of Bhagulpore, who says that such a measure will produce good results; but I do not think that the scheme will be successful in his district, as much of the wheat is sent by river route, like in the district of Monghyr.

19.

ASSISTANT TO DIRECTOR, to DIRECTOR, Department of Land Records and Agriculture, Bengal, No. 255, dated Bhagulpore, 30th November 1885.

Mixed crops not serious cause of impurity.

2. Of the three causes to which the impurity of Indian wheat is generally attributed, the first one, viz., the mixture of other grains, due to the practice of growing two or more crops on the same land and at the same time, does not appear to be very serious. This practice is not very common. Oilseeds and gram are sown with wheat, but not very largely; and I agree with you in thinking that the advantage likely to be gained by the cultivator by the production of pure grain will not compensate him for the risk he would incur in trusting to his wheat crop alone. In *dearahs* chiefly this practice is to some extent followed; and as *dearah* wheat is of inferior quality, being *jamali* and *burgohma*, and should therefore be used for home consumption, this practice ought not to have any influence on its export trade.

With the rise in the trade of wheat, it is hoped grain of the fine, soft variety alone will be exported, and with this quality of wheat foreign grains are not often grown. In *bhita* (high land) and *chour* lands, where best *dudhea* is grown, the practice of growing mixed grains is seldom resorted to.

Winnowing should be done by local traders.

3. The second cause alleged for the impure condition of Indian wheat is the imperfect arrangements for winnowing the grain. The present class of cultivators or ryots are unable to introduce a more expensive method of winnowing grain than is in vogue as present. Possessing small holdings, they are hardly in a position to improve the existing mode, unless some cheap winnower is invented, which has not yet been done. The Cawnpore winnower, not much within the means of average ryots, has withal been pronounced a failure. I am afraid a cheap, and at the same time an efficient, winnower cannot be obtained, and expensive winnowers are beyond the means of individual cultivators. Spirit of combination is not much known out here. Grain dealers or exporters of grain are the only persons on whom, in the present state of affairs, the work of cleaning and winnowing grain naturally devolves. Then the question is whether this work should be done in capital towns, or in the mofussil from where the grain is originally sent. The railway freight on goods sent by rail is not inconsiderable, and therefore it would be of much importance if the winnowing be done in the mofussil, perhaps at principal *gôlas* at sudder stations. The saving in railway freight to be effected by removing dirt and foreign grain before the goods are sent by rail will reduce the incidental expenses of taking the grain to the English market, and thereby increase the export trade. This work can best be done by the *goladars* and mofussil *mahajans*, or by a special firm, and I have no doubt the Agricultural Department can do much in inducing them to undertake the work. Another plan would be to have a thrashing machine sent out from England, and on hire system the crop may be thrashed. The cost of thrashing by machine will not be much more than under the native trading system.

In England the cost of thrashing wheat comes to about 2*s.* a quarter, and in India it would be as much. If coal is dearer, labour is cheaper. Then the same operation will thrash corn and winnow it. Under the native system the exact cost of thrashing and cleaning can with difficulty be obtained. From the "Field and Garden Crops of the North-Western Provinces," issued by the Department of Agriculture and Commerce, I find the cost of thrashing and cleaning wheat for 20 maunds is put down at Rs.3-6. A quarter is equal to six maunds, and therefore the cost of thrashing under the native system is about Rs.1 per quarter, or 2*s.* per quarter.

Systematic adulteration not practised.

4. Dealing with the third alleged cause of the impurity of the Indian wheat, I have the honour to remark that with better knowledge it is hoped this cause will cease to exist of itself. From inquiries made by me, I cannot say that any systematic adulteration is attempted by traders.

20.

ASSISTANT to DIRECTOR, to DIRECTOR, Department of Land Records and Agriculture, Bengal, No. 322, dated Bhagulpore, 15th December 1886.

Messrs. Reinhold's scheme unsuitable.

In continuation of my letter No. 255, dated 30th November 1885, I have further the honour of stating as follows.

Adverting to your paragraph 7 of the letter under reply, I have the honour to submit that the scheme of inspecting and grading wheat, advocated by Messrs. Reinhold of Cawnpore, is not at all suited for the condition of the trade now carried on in Bhagulpore and Monghyr. The *goladars*, through whom this trade is carried on, have tiled sheds for storage of grain. The accommodation, though not very good, is nevertheless sufficient for purposes of giving temporary protection to the grain. The *goladars* are both brokers and warehouse-keepers. I do not think they can be induced to undertake to winnow the grain or otherwise prepare it for the English market. It is hoped something in this direction may be done in future, and perhaps the market prices supplied to us by the Chamber of Commerce, and the translation of which is distributed among the *goladars*, will have some effect in inducing them to pay some attention to the export of clean grain.

21.

COMMISSIONER, Presidency Division, to GOVERNMENT, Bengal, No. 7 M.A., dated 27th January 1886.

With reference to your letter No. 113, dated the 22nd instant, I have the honour to submit the following report on the cultivation of, and trade in, wheat in this division.

2. This report contains information with regard to four only out of the five districts in this division. I will, however, submit a supplementary report on receipt of the report from the Collector of Moorshedabad.

3. There is no cultivation of, or trade in, wheat in Khoolna. The report for that district is therefore blank.

Wheat trade, 24-Pergunnahs.

4. The cultivation of, and trade in, wheat in 24-Pergunnahs is very limited. Only a small area in the northern part of it, near Goberdanga, thana Habra, is under wheat cultivation, and the yield is of a coarse sort, generally called red wheat. The whole of the outturn is exported to Dum-Dum for the consumption of the troops there. The opening out of the Bengal Central Railway has given ample facilities for the transit of the wheat to Dum-Dum, and no special provision seems to be necessary for its storage after it has been brought to the railway station. At present the wheat is bagged and brought to the railway wagons on carts and taken down to Dum-Dum. The wheat thus brought to Dum-Dum contains an admixture of indigenous matters, but here it is cleaned, winnowed according to the native system, ground by small millstones, and reduced to flour. The Collector thinks that some improvement in the processes of grinding and winnowing the wheat is feasible if portable thrashing-machines could be invented for the purposes; but considering the small area under wheat cultivation, Mr. Paul is not sanguine that the cultivation will improve, or that the trade in wheat in his district will develope.

* * * * *

Wheat trade, Nuddea.

7. In Nuddea a large quantity of wheat is grown in the sudder sub-division, about a hundred thousand maunds being annually exported to Calcutta by river. The sub-divisional officers of Meherpore, Kushtea, and Chuadanga report that only small

quantities of wheat are grown in those parts, and that nearly the whole of the produce is wanted for local consumption. The cultivation of wheat in the Ranaghat sub-division appears to be somewhat larger, and there is some exportation of the grain to Calcutta from that sub-division.

8. The local mahajans cannot say how much of the wheat which they send to Calcutta is consumed in the country, and what quantity, if any, finds its way to the English market. The latter alone, of course, would come under the purview of the resolution of the Punjab Government.

* * * * * *

11. The average outturn per bigha is 3 maunds, and the price varies according to quality from Rs. 2–4 to Rs. 2–8 a maund. Mr. Hopkins observes that there does not seem to be much ground for Government interference for providing a cleaner grain for exportation. As a rule, the seeds of the different varieties of wheat are sown separately, and whatever may be the case in the Punjab or elsewhere, neither the actual cultivators nor the middlemen in Nuddea appear to be in the habit of *intentionally* mixing the wheat with other seeds or with dirt. Considering, however, that the thrashing is done by making cattle tread on the grain on a mud floor, and that the winnowing is effected by merely exposing it to the action of the wind, there cannot but be some impurities. But, as remarked by the Director of Agriculture, North-Western Provinces and Oudh, even with these rude and simple means "the "cultivator can, and often does, clean down to two per cent. of impurities, but the "consignees insist on deducting four per cent. on this account from the purest samples "they receive, thereby occasionally making a not wholly deserved profit."

12. None of the mahajans or middlemen of Krishnaghur who send wheat to Calcutta seem to have direct dealings with the merchant shippers to England. They state that they have not been hitherto called upon by the mahajans of Calcutta, with whom they have dealings, to supply a cleaner grain; and if there is such a demand, the supply would, no doubt, be forthcoming.

13. The suggestions made by Messrs. Reinhold Brothers, of Cawnpore, to have a cleaning shed at that station, where certificates regarding quality would be granted by a Committee comprised of a railway officer and an officer of Government from the Agricultural Department, could, Mr. Hopkins observes, be hardly meant to apply to any of the railway stations or other central depôts in his district. The importation of wheat from Kushtea, Chuadanga, or Ranaghat is small, and there is at present no railway to Krishnaghur.

14. Generally speaking, Mr. Hopkins concurs with the Director of Agriculture, North-Western Provinces, in thinking that, should it really be anywhere necessary to take steps for obtaining a cleaner grain, it is "precisely the kind of thing which ought "to be done by private agency, and Government should not interfere unless the "Chamber of Commerce find that they are unable to insist on proper arrangement "being made."

Jessore wheat trade.

15. The Collector of Jessore states that his district cannot be regarded as a wheat-producing district in any sense of the term * * * So far as Jessore is concerned, the question of the advisability of erecting warehouses for cleansing the grain from impurities need not be discussed. It may be mentioned here that some time ago, in accordance with a suggestion from the Government of Bengal, the sub-divisional officers in this district were instructed by the Collector to impress on the cultivators the importance of preventing the admixture of any foreign substance with wheat in order that they might realise the proper value for their produce.

22.

From Covenanted Deputy Collector in charge Moorshedabad, to Commissioner, Presidency Division, No. 2310G., dated 30th January 1886.

Moorshedabad.

I have the honour to submit the following report regarding the cultivation of, and trade in, wheat in this district, called for in your No. 13M.A. of the 10th August 1885.

2. A statement showing, thana by thana, the area under this crop, and the total outturn, is annexed.* The quantities are fairly large, but there are no data for ascertaining how much of the produce is consumed at home, and how much is exported elsewhere. The latter quantity, however, cannot be so large as to require special regulations, nor can the trade be so extensive as to render warehouses of the kind suggested necessary.

3. Three varieties of the grain are grown in this district, *viz.*, *gungajali*, *jamali*, and *khore*. They are named in order of quality.

Causes of impurity of wheat.

4. Wheat is grown on *mutter* land and is cleaned by winnowing. It is sown in October and November and reaped in March and April. It is quite free from impurities when brought from the cultivators by the traders, but the latter are in the habit of adding to it an admixture of other matter in order to increase the weight. If people would take none but clean wheat, this practice of adulteration might cease; but this cannot be hoped for so long as purchasers continue to look more to the cheapness than to the purity of the grain they buy.

23.

From Bengal Chamber of Commerce, to Government, Bengal, dated 13th November 1885.

I am desired by the Committee of the Bengal Chamber of Commerce to acknowledge receipt of your letter, dated 25th July, with its accompanying papers, on the subject of the wheat trade of the Punjab, with regard to which you request an expression of opinion on the bearing of these papers on the wheat trade in Bengal, with such practical suggestions as the Committee may wish to offer.

2. In reply, I beg to say that the attention of the Chamber has, as requested, been particularly given to paragraphs 7 and 8 of the Resolution of the Punjab Government, which deal with the action of small middlemen in the matter of adulteration, and discuss the question of establishing cleaning depôts at selected stations. The Committee are now enabled not only to express their own views on these points, but also those of the Committee of the Wheat and Seed Trade Association, to whom the papers have been referred for opinion.

Cultivators should be advised not to sow mixed wheat.

3. As regards paragraph 7 of the above Resolution, it is the opinion of the Chamber that Government officers should be instructed to continue to impress upon the cultivators and middlemen the importance of keeping their wheat as clean as possible, and of sowing, as far as practicable, different descriptions of produce in separate fields. It might also be explained to them that No. 1 club wheat, or the Delhi and Buxar varieties of soft white grain, and No. 2 club, consisting of Cawnpore-Lucknow grain, command a higher price than other descriptions, and efforts might be made to introduce these varieties into districts where only the inferior qualities of grain, difficult of sale for export, have hitherto been cultivated.

No remedy against wilful adulteration.

4. The mixing of dirt or inferior grains by mofussil dealers is a matter against which the Chamber is unable to suggest any remedy; but, no doubt, when these dealers realise the loss sustained by the reduction of weight paid for due to express refraction, they will see their advantage in sending to the market wheat fit for immediate export, thus saving additional charges at the port of shipment.

Extension of cart-roads advocated. Cleaning depôts unnecessary.

5. With reference to paragraph 8 of the Resolution of the Punjab Government, it is the opinion of the Chamber that much good would possibly be done in the direction of the development of the wheat trade by improving communications between the districts of growth and the different railway stations by means of cart-road feeders. It is considered that central cleaning depôts are neither necessary, advisable, nor practicable, as the expense that would be incurred in using them for cleaning an article of such low primary value as wheat would increase the cost out of proportion to the improved price which might be obtainable for the cleaned grain in the home markets.

---

* Note.—The statement, which is not reproduced, shows the total acreage for the district as 236,183, and the estimated outturn as 923,223 maunds.

24.

From Director, Department of Land Records and Agriculture, Bengal, to Government, Bengal, No. 692, dated 27th July 1886.

In continuation of my letter No. 391 T., dated the 7th instant, submitting a report on the subject of the cultivation of, and trade in, wheat, I have the honour to forward, for the information of Government, a copy of the correspondence with the Bengal Chamber of Commerce, on the question of the reduction of the per-centage of refraction allowed by the trade in wheat.

From Director, Department of Land Records and Agriculture, Bengal, to Secretary, Bengal Chamber of Commerce, No. 134, dated Calcutta, the 16th April 1886.

Interference of Chamber of Commerce suggested.

I send herewith a rough draft of portion of a letter on the subject of wheat, about which I sent you a letter on a former occasion. You will see that the opinion strongly held by Mr. Allen and others who have made special inquiries on the subject is that the only remedy for the admixture of dirt with Indian wheat is one which lies in the hands of the merchants themselves. If this be so, I should be glad to be able to add that the Chamber will take the subject into consideration with a view to apply the remedy suggested. If, on the other hand, the opinion expressed is incorrect, I should be obliged for any correction which your Committee may suggest before officially expressing the view suggested in the draft.

From Secretary, Bengal Chamber of Commerce, to Director, Department of Land Records and Agriculture, Bengal, dated the 11th June 1886.

Alteration of refraction impossible at present.

My Committee have consulted with those most directly interested on the export trade of this city as to the reduction of the per-centage of the refraction allowed in wheat. It would be an advantage to have wheat as pure as possible, and to impress upon cultivators the desirability of their sending their grain to market with the least possible admixture of foreign substances; but in the present circumstances of the trade, my Committee do not feel themselves in a position to recommend an alteration in the standard of refraction for wheat.

From Director, Department of Land Records and Agriculture, Bengal, to Secretary to the Bengal Chamber of Commerce, dated Darjeeling, the 14th June 1886.

Then Government cannot intervene to secure pure wheat.

In your letter of the 3rd May, it was stated that the Committee of the Wheat and Trade Association agreed with the tenor of my draft letter, and were prepared to consider the suggestion to reduce the rate for refraction. In your present letter you do not say whether the Committee still agree with the tenor of the draft, but you say the Chamber think that it would be an advantage to impress on the cultivators the desirability of producing grain with the least possible admixture of foreign matter. If the facts and arguments mentioned in my letter are correct, the inference from them would appear to me to be that Government officers, so far from impressing on cultivators the desirability of producing clean grain, should, on the contrary, point out to them the fact that they will derive no benefit from producing entirely clean grain, but that it is to their interest to mix at least five per cent. of dirt. I should be much obliged if you would kindly let me know whether there is any fallacy in this view of the case, and if not, perhaps you may induce the Committee to re-consider their decision.

Telegram from Secretary, Bengal Chamber of Commerce, to Director, Department of Land Records and Agriculture, Bengal, dated the 1st July 1886.

Decision that of Trade. Chamber cannot alter custom.

25.

GOVERNMENT, Bengal, to DIRECTOR, Department of Land Records and Agriculture, No. 1899–304, dated 10th August 1886.

I am directed to express the thanks of the Lieutenant-Governor for the careful report on the cultivation of wheat in these provinces contained in your letter No. 391 T., dated 7th July 1886.

Cleaning wheat. Chamber's inaction regretted.

The Lieutenant-Governor regrets to observe from the correspondence subsequently forwarded under cover of your letter No. 692, dated 27th July 1886, that the Chamber of Commerce has declined to re-open the question of an alteration in the standard of refraction for wheat. Sir Rivers Thompson trusts, however, that if the prospects of the trade improve, it may be possible for the Chamber to take action in this important matter, and in this hope has again addressed that body on the subject.

Warehouses to be left to private agency.

2. The establishment of warehouses for cleaning and grading grain is a matter which should be left to private agency, and the Lieutenant-Governor concurs in the opinion expressed by you and the majority of the officers consulted on the subject that Government interference in this respect is clearly undesirable.

26.

From GOVERNMENT, Bengal, to CHAMBER OF COMMERCE, No. 1896–301, dated 10th August 1886.

Further reference to Chamber of Commerce.

I am directed to forward for information copy of a letter No. 391 T., dated 7th July 1886, and enclosures from the Director of the Agricultural Department, Bengal, reporting on the wheat cultivation and trade in Bengal, and to invite the attention of the Chamber of Commerce to the remarks made therein regarding the present deduction of 5 per cent. made for impurities in wheat, irrespective of the cleanness or otherwise of the samples. The matter is one of great importance to all engaged either in the cultivation of wheat or in the wheat trade; and although the Lieutenant-Governor understands that the present time is unpropitious for any action in the direction indicated by the Director of Agriculture, he trusts that the Chamber of Commerce will be able at no distant date to bring about so desirable a reform.

27.

From CHAMBER OF COMMERCE, to GOVERNMENT, Bengal, dated 15th September 1886.

The Committee of the Chamber of Commerce instruct me to acknowledge your No. 1896—301-Agri., dated 10th August, in which the attention of the Chamber is invited to the present deduction of 5 per cent. made for impurities in wheat, irrespective of the cleanness or otherwise of the sample, and in which a hope is expressed that the Chamber of Commerce may be able at no distant date to bring about a reform which His Honour the Lieutenant-Governor agrees with the Director of Agriculture in considering desirable.

Reasons why refraction cannot be altered.

In reply, I am to say that in again discussing the question of the refraction of wheat the Committee of the Chamber have availed themselves of the views and opinions of the Calcutta Wheat and Seed Trade Association. The Chamber of Commerce is quite as desirous as the Government to secure that Indian wheat shall be exported as free from admixture as possible, and keeps this result steadily in mind in all discussions bearing on this subject. But although parcels of fairly clean wheat do reach Calcutta, they are so small as to have no effect on the market. An exporting merchant is precluded from giving a better price for such parcels, because he will reap no corresponding advantage in the home market. If clean wheat were delivered in Calcutta in large quantities, the case would be different.

The system explained.

The Director of Agriculture remarks that, "a minimum of 5 per cent. refraction is deducted by exporters in Calcutta;" this is a misapprehension. No deduction of weight is made unless the impurities in a parcel exceed 5 per cent. It is because experience shows that wheat can seldom be delivered in Calcutta with a less amount of admixture than 5 per cent., that the Committee do not see their way to recommend an alteration of the standard of refraction. The officers of Government may render the

trade most valuable service by steadily impressing upon the cultivators that, what is most objectionable in Indian wheat in the eyes of home buyers, is the presence in a parcel of other grains and seeds, such as barley, pulses, linseed and the like. Mud and earthy matter can be eliminated without very great difficulty, but it is next to impossible to separate other grains and seeds from the wheat. So long as Indian cultivators grow wheat crops carelessly, or along with, or side by side with, other grain or seed crops, so long will it be difficult to obtain wheat in quantity of a purity which would enable exporters to alter the standard of refraction. But real service would be done both to the trade and the cultivators if the officers of Government kept steadily before growers of wheat that it is principally the admixture of foreign grains and seeds which maintains the 5 per cent. standard of refraction, and also impressed upon them that to obtain a better price for clean wheat, such wheat must be sent into this market in large quantities.

Condition of railway storage accommodation.

Connected with the question of the condition in which wheat reaches this market, is the very important question of the accommodation for it provided at up-country stations, especially on railways other than the East Indian line. It is hopeless to expect to improve the hold of Indian wheat on the European market so long as there is nothing at certain times to prevent its reaching Calcutta weather-damaged. The absence of proper and sufficient accommodation at railway stations for receiving wheat has mulcted shippers in very heavy allowances, and is one of the main causes of bringing Indian wheat into disfavour with home consumers. The wheat season extends from April to October, and as soon as the rains set in the lack of proper accommodation results in a portion of nearly every parcel arriving damaged. Not only is the shelter insufficient, but in many cases the railway platforms are not raised to the point of safety from casual inundations. The railways endeavour to protect themselves by granting to a consignor clear railway receipts against his indemnity note. This practice, when regard is had to the short time allowed at Howrah for the examination of wheat by consignees, and also to the limited facilities they enjoy for such an examination, results in large quantities of damaged goods passing undetected to the manifest and serious loss of shippers.

Reform in railway storage much needed.

The Committee of the Chamber of Commerce would in the best interest of the wheat trade bring this question of the accommodation at up-country stations very strongly to the attention of His Honour the Lieutenant-Governor.

28.

From Director, Department of Land Records and Agriculture, Bengal, to Government, Bengal, No. 1265, dated 18th August 1887.

I have the honour to acknowledge the receipt of your memorandum No. 1258 T.—R., dated 29th of September last, forwarding, for any remarks I may wish to make, a letter from the Secretary to the Chamber of Commerce, dated 15th idem, in which comment is made on certain remarks made by me on the subject of wheat refraction, in a report submitted with my letter No. 391 T., dated 7th July 1886.

2. The remarks made as regards refraction in that report were the following :—

Real cause of impurity the refraction system.

"The real reason why Indian wheat is adulterated by admixture of foreign substances lies, not in defectiveness of winnowing arrangements, but in the fact that it is not to the cultivator's interest to produce entirely clean grain; for so long as a minimum of 5 per cent. refraction is deducted by exporters in Calcutta, it is evident that it is the interest of the producer to mix dirt with the grain to that extent at least. It was suggested that the remedy therefore lies not in the introduction of better winnowing arrangements so much as in the alteration of the present system of deductions for refraction.

Mr. Allen confirms these views by saying :—

"Similar arguments apply to adulteration of mud, &c. These, I believe, the ryot does not add wilfully, because the bepari or petty trader to whom he sells would detect them in his small consignment and pay him an inferior price. On the other hand, the petty trader does not insist on cleaned grain, for he will not himself sell grain containing less than 5 per cent. of impurities, which, if deficient, he will add; for so long as the Calcutta merchants accept 5 per cent. as refraction, it would not pay the bepari to sell grain with only 1 or 2 per cent. of adulteration. This brings me to the real

point of the whole question. It is purely a case of supply and demand. If the Calcutta merchants insisted on cleaned grain, they would get it. They do insist on clean samples in the case of linseed, and the result is that linseed is cleaned by the actual cultivators before being sold to the petty dealers. The same result would, I believe, follow in the case of wheat. As matters now stand, wheat in Patna is freely adulterated. Ralli Brothers in Patna City deal only with the petty dealers, and these refuse to give any guarantee with the wheat sold. Each lot has to be tested both for impurities and for the per-centage of red grain before the price is fixed. If the samples tested happen to be superior to the bulk, the bepari gains. If they should be inferior, the bepari can refuse to deal, and so he cannot lose either way. The cultivators never get a fair price, for the brokers and the aratdars have each to get their commissions on each transaction between the bepari and Ralli Brothers. In some marts, where the grain comes chiefly from the neighbourhood, it might be possible for Ralli Brothers to deal directly with the actual cultivators; but in Patna, where the grain comes largely from Gorakhpore and Fyzabad, this is impossible, and the agent for Ralli Brothers is compelled to deal with the petty dealers whose interest it is to cheat him if they possibly can.

"Since writing the above, I have had a remarkable confirmation of these views from the manager of the Dumraon Raj, the Honourable Jai Prokash Lall. The statements he made were so significant that I took a note of them at the time, and at the same time informed him that I should embody them in this report. The manager said that, about two years ago, when the prospects of the wheat trade were apparently good, he seriously thought of cultivating wheat on a large scale. He estimated that on the Rajah's estates there were 300,000 acres of land capable of growing wheat, and he proposed commencing operations with a capital of two lakhs. His idea was to induce the ryots to grow wheat alone by means of advances in coin and seed, and he intended purchasing machinery, such as he had seen at the Calcutta Exhibition, for cleaning the grain. All that he now required was a remunerative market. Last year, when in Calcutta on Council business, he called at the office of Ralli Brothers, and after telling them his plans asked what price they would give for clean grain. *Ralli Brothers informed him that owing to the action of the merchants in England they could not afford to pay more for a clean sample than they now did for grain with 5 per cent. refraction. Upon hearing this the manager abandoned the idea of growing and cleaning wheat on a large scale.* It is difficult to over-rate the significance of this anecdote, which appears to prove conclusively that so long as merchants will not pay a higher price for clean grain, it is useless for Government to think of inducing cultivators to change their present practice.

Better prices denied for clean wheat.

"I then asked the manager about wilful adulteration. He said that he had a gola at Itarsi, near Buxar, from which he used to sell wheat on rather a large scale to the agent of Ralli Brothers at Buxar. The wheat as he got it did not contain 5 per cent. of foreign matter. Accordingly his servants were directed to mix two maunds of earth with every 100 maunds of grain, so as to bring the adulteration up to the required standard. This earth was treated with water and specially prepared for the purposes of adulteration. The suggestion for adulterating the grain in this way came, as the manager says, from the employés of Ralli Brothers. This fully bears out what Major Boileau says, that grain-dealers in Dinapore wilfully adulterate their grain, adding about two maunds and thirty seers of dry clay, bhusee, and other grains to every hundred maunds of wheat. Mr. T. Gibbon, C.I.E., the manager of the Bettiah Raj, told me that wilful adulteration was practised by the petty dealers in Chumparun, and Mr. Carnduff, writing from Hajipore, a large grain mart, says:—'In the hands of 'the middlemen, when the grain is lodged in their golas, such grains as *akla pipra* are, 'I understand, intentionally added with a view to adulteration.' Mr. Jenkins from Buxar, who has clearly paid a good deal of attention to the subject, is of the same opinion.

Wilful adulteration: why practised.

"Messrs. Mylne and Thompson have pointed out to me that the adulteration of *gúr* is analogous to the adulteration of wheat. When their sugar-mills were first introduced, they were valued by the purchasers on account of their saving labour and not because they turned out a cleaner article. Even now the Bunniahs in Jagdispore refuse to pay a higher price for *gúr* free from adulteration, and though the cultivators *can* produce clean *gúr*, and *will* do so if required, it does not pay them to clean the *gúr* they sell in open market. There is now, however, a tendency among European firms to pay a higher price for purer *gúr*; similarly, if the merchants would reduce their standard of refraction, they would get cleaner samples of wheat. This question is treated exhaustively in the report from Shahabad, and it is so difficult to make

extracts without omitting something of interest, that I venture to suggest that the whole report be sent in original. The possibility of cleaning grain with the ordinary tray-shaped pan (soop) is pointed out by the Collector of Sarun and in the report from the Patna district.

"As regards, then," I added, "the alleged imperfection of present arrangements for winnowing, it will thus be seen that the mixture of dust from the threshing-floor forms a very small portion of the impurities found in Indian grain, and that the present arrangements for winnowing are as good as can be hoped for under present conditions. It will of course be desirable to effect improvements in winnowing and threshing, should any be found possible; but the root of the evil complained of can only be reached by the abolition of the system of allowing a minimum refraction of 5 per cent., a remedy which lies in the hands of the merchants themselves. The facts mentioned by the manager of the Dumraon Raj shows conclusively that clean grain will be forthcoming if the merchants pay for it, and that it will not be forthcoming, however perfect the winnowing and threshing arrangements may be, so long as a minimum of 5 per cent. is allowed for impurities, be the samples ever so clean.

"These facts and arguments have been brought to the notice of the Calcutta Chamber of Commerce, who, while not denying their force, express regret that they are unable in the present state of the trade to alter the existing practice in this respect. As long as that practice continues, it would appear to me to be futile for Government officers to talk to cultivators of the advantages of producing entirely clean grain. On the contrary, if Government officials interfere at all in the matter, it should be by explaining to the cultivators that it is to their interest to mix at least 5 per cent. of foreign matter with clean grain before offering it for sale."

3. The Chamber, in reply to the remarks above quoted, observed that:—

"In again discussing the question of the refraction of wheat, the Committee of the Chamber have availed themselves of the views and opinions of the Wheat and Seed Trade Association. The Chamber of Commerce is quite as desirous as the Government to secure that Indian wheat shall be exported as free from admixture as possible, and keeps this result steadily in mind in all discussions bearing on this subject. But although parcels of fairly clean wheat do reach Calcutta, they are so small as to have no effect on the market. An exporting merchant is precluded from giving a better price for such parcels, because he will reap no corresponding advantage in the home market. If clean wheat were delivered in Calcutta in large quantities, the case would be different.

Calcutta Chamber's explanation of refraction system.

"The Director of Agriculture remarks that 'a minimum of 5 per cent. refraction is 'deducted by exporters in Calcutta;' this is a misapprehension. No deduction of weight is made unless the impurities in a parcel exceed 5 per cent. It is because experience shows that wheat can seldom be delivered in Calcutta with a less amount of admixture than 5 per cent. that the committee do not see their way to recommend an alteration of the standard of refraction. The officers of Government may render the trade most valuable service by steadily impressing upon the cultivators that what is most objectionable in Indian wheat in the eyes of home buyers is the presence in a parcel of other grains and seeds, such as barley, pulses, linseed, and the like. Mud and earthy matter can be eliminated without very great difficulty, but it is next to impossible to separate other grains and seeds from the wheat. So long as Indian cultivators grow wheat crops carelessly or along with, or side by side with, other grain or seed crops, so long will it be difficult to obtain wheat in quantity of a purity which would enable exporters to alter the standard of refraction. But real service would be done both to the trade and the cultivators if the officers of Government kept steadily before growers of wheat that it is principally the admixture of foreign grains and seeds which maintains the 5 per cent. standard of refraction, and also impressed upon them that to obtain a better price for clean wheat, such wheat must be sent into this market in large quantities."

4. I have hitherto refrained from making any comment on the Chamber's remarks, because it appeared to me that the object which the Chamber and Government alike had in view, namely, that of promoting the interest of producers and traders in Indian wheat, by the adoption of measures for prevention of adulteration of wheat by admixture of foreign substances with it, would not be served by entering on a discussion which could lead to no substantial results. It was therefore thought desirable to endeavour to take some such action as would bring the questions at issue to a practical test, and it is rather with a view to report the results of this action, than

from a desire to criticise the letter of the Chamber of Commerce, that I now address you.

5. One or two remarks may, however, in passing, be here made on the Chamber's letter.

Practical effect of the system.

It may at once be admitted that the phrase "a minimum of 5 per cent. refraction is deducted by exporters in Calcutta" is misleading. Five per cent. is not deducted from the actual weight of wheat when it arrives in Calcutta, but prices are fixed on the assumption that all wheat contains at least 5 per cent. of foreign matter; and given say 100 maunds of best Buxar wheat landed in Calcutta free from dirt, my contention was that the price per maund which such wheat would realise was not more than that same grain would fetch if mixed with 5 per cent. of dirt. I do not understand, from the discussions which have taken place on the subject, that the correctness of this statement is disputed, and if this be so, it would appear that the practical effect of the system as regards encouragement of adulteration is the same as if 5 per cent. were deducted from every 100 maunds of clean grain. I admit, however, as already remarked, that the phrase used was somewhat misleading; but I may perhaps be allowed to plead in excuse for it that the report in which it occurred was laid before the Chamber before it was published, that criticisms were invited upon it, and that attention was specially called to the remarks on the subject of refraction, but no exception was taken to them; on the contrary, the accuracy both of the statements of facts and of the conclusions deduced from them would appear from the correspondence which took place to have been admitted.

Efforts to get better price for clean wheat.

6. Coming to the real subject-matter of this letter, I now beg to report what measures have been taken to bring the question at issue to a practical test, and the degree of success which has attended those efforts. It will be remembered that the Honourable Jai Prokash Lal, manager of the estates of the Maharajah of Dumraon, had stated that he had at one time formed a plan to induce his ryots to grow wheat on a large scale alone without admixture of other crops, but that he abandoned the idea because he found that he could not obtain a higher price for clean wheat than for the same grain mixed with 5 per cent. of dirt or other foreign substance. This gentleman came down to Calcutta in March last and expressed his willingness to reconsider his decision.* Accordingly I addressed certain Calcutta firms named in the margin and inquired whether they would guarantee a higher price for clean wheat than for the same quality of grain mixed with 5 per cent. of dirt. It will be seen from the correspondence which is annexed that none of these firms were at that time in a position to offer higher prices for clean grain than for the same grain mixed with 5 per cent. of dirt; but they expressed their willingness to send samples of pure wheat to England if supplied with it by the manager of the Dumraon Raj or Government, with a view to ascertain whether it would there fetch an adequate price.

Experiment with steam thresher.

Messrs. Marshall Sons & Co., Gainsborough, England, about this time proposed to bring one of their steam wheat-threshing machines from Bombay, and by means of it to clean wheat down to 2 per cent. of impurities, and also to purchase some wheat thus threshed and cleaned, and send a small consignment of 200 to 300 tons of it to England in order to ascertain whether it would command a higher price than ordinary Indian wheat mixed with dirt. They asked Government to co-operate by making a grant of Rs. 1,000 towards defraying the charges of carriage of the machine. This grant was made, and the machine was accordingly brought from Bombay and tried at Dumraon in May last.

7. It was found that the machine failed to separate wheat from *bhut* or gram, and it was then too late to obtain a sufficiently large quantity of wheat which had been grown alone to permit of the original plan of sending 200 or 300 tons to England being carried out. Experiments were, however, made on a limited scale, and samples of the steam-threshed grain were sent to the Chamber of Commerce, to the Agri-Horticultural Society, and Messrs. Ralli Brothers for appraisement. The reports of the Chamber of Commerce and of Messrs. Ralli Brothers are annexed. According to the report of the latter the grain threshed in the ordinary way contained $5\frac{1}{8}$ per cent. of impurities; the steam-threshed wheat contained only $1\frac{7}{8}$. But the steam-threshed wheat, on the other hand, was to some extent chipped and broken. Messrs. Ralli Brothers point out that it is impossible to fix the relative values of the two samples, and add that if the steam-threshed sample were delivered against a contract, allowing 5 per cent. refraction, the seller would derive no advantage from the superior purity

Valuation of results.

* Messrs. W. Vale King & Co.; Messrs. Petrocochino Brothers; Messrs. Ralli Brothers.

of the sample. The Committee of the Wheat and Seed Trade Association say that the bullock-threshed grain contained 9 per cent. of foreign matter, and was practically unmerchantable, while the steam-threshed wheat refracted only $3\frac{3}{4}$ per cent. The value of 100 maunds of the former they put down at Rs. 279, and of the latter at Rs. 290–10.

8. It will thus be seen that these experiments, though they show that wheat can be cleaned down to 2 or 3 per cent. of refraction, yet are not decisive on the question whether wheat so cleaned will command an adequate price.

9. It will, however, be satisfactory to Government and to the public to learn that Messrs. Ralli Brothers have, as will be seen from their letter dated 21st July 1887 (reproduced as an annexure to this letter), lately shipped to Marseilles two samples to be there sold on their merits one with 6 per cent. refraction, the other cleaned down to 3 per cent. The former cost Rs. 2-14-4 per maund, the latter Rs. 2-15-11, including cost of cleaning at three pies per maund; and it remains to be seen whether the latter will command such a price as would make the repetition of the experiment on a large scale profitable. I entirely agree with Messrs. Ralli Brothers "that improvement in "the condition, or rather impurities which are contained in Indian wheat, will result "in accordance with the requirements of the consuming countries; if they wish to "receive cleaner wheat and pay for it accordingly, cleaner wheat will be exported, "because exporters will adapt themselves to the requirements of consumers." But I differ from them when they say "at the same time this result will also be obtained by "the endeavours of the Agricultural Department in the way of impressing on "cultivators the necessity of supplying wheat as free of the admixture of other grains "as they possibly can." I think there is a tendency to attach too much importance to the influence of Government officers in such matters—at least in Bengal. Ryots, if urged by Government officers to do anything which it is their interest or inclination to do, are only too willing to accept such advice and to shield themselves behind it; but when there is a question of doing something which it is not their interest nor their inclination to do—for instance, payment of public cesses—the advice of Government officers goes for little, and their interference in matters which do not fall within their province, when not necessary, does more harm than good. Concerning the question under discussion, I have heard of a case in point in which ryots having been urged by their Sub-divisional Magistrate to sow wheat without mixture of other grains, showed their appreciation of his interference by dropping the cultivation of it altogether.

Messrs. Ralli Bros.' views.

Government influence exaggerated.

10. It appears to me that it is as unreasonable to dictate to the growers of wheat in this matter, as it would be to dictate to the shippers in Calcutta what their pecuniary interests may be, or to expect them to act in a manner opposed to those interests. But it is also as futile to blame the producers for growing other crops with wheat if they find it profitable to do so, as it is to impute blame to merchants in Calcutta for purchasing and shipping wheat mixed with dirt so long as there is a demand for dirty wheat in Europe, and adequate profit cannot be obtained by shipping clean grain. The experiment now being made by Messrs. Ralli Brothers will tend to show whether such profit can be obtained. If it should turn out that a remunerative price can be got for clean grain, then there can be little doubt that Messrs. Ralli Brothers would ship clean wheat, that the example set by them would be followed by others, and that the refraction would thus be soon reduced. If, on the other hand, it is found that consumers in Europe prefer dirty wheat, and will not pay for a clean article, then, as the "Economist" pointed out in a note in its issue dated 16th October 1886, from which an extract is quoted below,* the fault (if fault it be) will have been brought home to the right parties, and if remonstrance is to be

Government cannot dictate to growers.

Clean wheat will follow on better prices.

* "The report is in answer to a Government circular in which, amongst other things, attention was directed to the necessity of obtaining clean grain for export. It appears that at present the grain is mixed with dirt, &c., and it has also been ascertained that this is a fault that could be rectified were it not for a peculiar trade custom. The Calcutta merchants (who in their turn declare that they act under the compulsion of the merchants in England) insist, when buying wheat, upon making a 5 per cent. deduction for impurities, no matter how clean the samples may be. Consequently, the intermediary who sells takes good care that this percentage of impurity is attained, and if it should be the case that the grain he has to dispose of comes to him clean from the cultivator, he at once sets about to adulterate it by mixing two maunds of earth with every 100 maunds of grain. Although this result of their rule has been pointed out to them, the Calcutta merchants have the boldness to ask that the Government should come to their assistance. Speaking for themselves and for the Committee of the Wheat and Seed Trade Association, the Bengal Chamber of Commerce ask that 'Government officers should be instructed to impress upon the cultivators and middlemen the importance of keeping their wheat as clean as possible.'

"And no doubt it would be very pleasant for the members of those Associations and for merchants here as well, if they were enabled to get their full 100 per cent. of clean wheat while paying only for 95 per cent. of wheat and 5 per cent. of dirt. The cultivator or native dealer, however, naturally takes a different view of the

brought to bear by Government on any of the parties concerned, such remonstrance would have to be addressed by Her Majesty's Secretary of State to merchants in Europe. It must, however, be remembered that it was not Government or any of its officers who first moved in this matter, but that it was the Bengal Chamber* which drew attention to the evil complained of and requested Government to take action, and that all Government has done in reply is to point out that the action suggested is not legitimate, and that the remedy for the evil lies in the hands of the merchants either here or at home, or in the hands of the consumers in Europe. In this connexion I would take this opportunity to remark that when in a former report it was said by Mr. Allen that the employés of Messrs. Ralli Brothers had told the Manager of the Dumraon Raj to mix two maunds of dirt with every 100 maunds of wheat, it was not meant to imply that Messrs. Ralli themselves, or any of their European assistants, recommended anything of the kind, though some of their subordinates certainly did so. So far from imputing any objectionable practices to Messrs. Ralli or their principal assistants, I have to acknowledge my thanks to them, as well as to the Chamber of Commerce, for the valuable advice and information in my inquiries on this question. With regard to the experiment in shipping clean samples, now being made by Messrs. Ralli Brothers, it may be here observed that as nineteen-twentieths of the wheat shipped is sold before it is bought by Calcutta shippers, the result of the sale of a small parcel of clean wheat *after arrival in Europe* must not be too readily expected to upset the conditions under which the trade has hitherto been worked. As all shipments of Indian wheat are now either approved or disapproved by home buyers after comparison with a standard sample of average shipments made up monthly by the London Corn Trade Association, the sales of clean wheat must either be made on small samples sent home from here—or wheat, like seeds, must be analysed at home. In either case it will be slow and difficult work to introduce a marked and sudden innovation into a well-established trade.

Remedy lies with exporters and European consumers.

Obstacle imposed by system of forward contracts.

Comparison between steam and bullock threshing.

11. With a view to test the relative merits of steam-threshing and threshing by having grain trodden out by bullocks in the ordinary native fashion, one ton of wheat was carefully weighed and passed through the steam-threshing machine at Dumraon. It took 40 minutes to pass through, but the engine was not working with full power. Mr. Scott, the mechanic in charge, was of opinion that with full power the work would have been finished in half an hour. Besides Mr. Scott, a native mechanic and six coolies were employed in working the steam thresher.

When threshed the crop was weighed, and the results were—

	Cwt.	qrs.	lbs.
Of clean grain	8	3	3
Of cattle food	0	1	13
Of straw	5	3	14
Of chaff	4	3	20
	19	3	22

12. One ton of the same wheat was next threshed in the native system. With 10 bullocks this work took eight hours to complete. Four coolies were employed in threshing for eight hours and the same number in winnowing for four hours.

The cost of threshing in this case came to Rs. 1-11, thus—

	Rs.	a.	p.
Hire of 10 bullocks, at 1½ anna each	0	15	0
Wages of four coolies for eight hours	0	8	0
,, ,, ,, four ,,	0	4	0
	1	11	0

or, say, two annas per maund of threshed grain.

---

transactions. If you want wheat, he says, you must pay for it, and if you only pay for dirt, then dirt you will have. This is only reasonable, and Mr. Finucane is quite right when he expresses the opinion that so long as the rule of the merchants remains as at present, 'if Government officials interfere at all in the matter, it should be by explaining to the cultivators that it is in their interest to mix at least 5 per cent. of foreign matter with clean grain before offering it for sale.' It is a pity, however, that the Indian wheat trade should be hampered by such absurd rules, and it is desirable that it should be clearly understood here where responsibility in the matter mainly rests."—*Economist* of 16th October 1886.

* *Vide* their letter dated the 24th July 1883, to the address of the Government of India, Revenue and Agricultural Department.

When threshed the weight of grain and straw was as follows:—

	Cwt.	qrs.	lbs.
Grain - - - - - - - -	9	2	15
Straw - - - - - - - -	9	3	0
	19	1	15

Taking the value of the steam-threshed grain, as estimated by the Chamber of Commerce, at Rs. 290-10 per 100 maunds, and the bullock-threshed grain at Rs. 279 per 100 maunds, the financial results stand thus—

	Rs.	a.	p.
100 tons of unthreshed corn if threshed by steam machine will yield—			
1,200 maunds of grain with $3\frac{3}{4}$ per cent. refraction, valued at Rs. 290-10-0 per 100 maunds by Chamber of Commerce (omitting fractions) - - - - - - -	3,487	0	0
100 tons of unthreshed corn if threshed by bullocks will yield—			
1,316 maunds of grain with 9 per cent. refraction, valued at Rs. 279 per 100 maunds - - - - - - -	3,671	0	0
Difference in favour of bullock-threshing and dirt per 100 tons of unthreshed corn - - - - - - - -	184	0	0

Against this balance in favour of bullock-threshing must, however, be set off—

	Rs.
(*a.*) Cost of carriage of 116 maunds of extra dirt from Dumraon to Calcutta, at Rs.39 per 100 maunds - - - -	45
(*b.*) Extra cost of bullock-threshing as compared with steam-threshing, at one anna per maund, on 1,316 maunds - -	82
	127

The difference in favour of bullock-threshing is Rs.57.

Advantage in favour of bullock threshing.

It thus appears that even after making all reasonable deductions for carriage of dirt and for saving of labour by steam-threshing, the balance of advantage to the ryot, according to the figures furnished by the Chamber of Commerce, would still be on the side of bullock-threshing and admixture of dirt. I have taken the cost of steam-threshing at one anna per maund, as estimated in Bombay; but as labour is cheaper in Behar, this would possibly be above the mark there, It is, however, to be remembered, on the other side of the account, that the initial cost of the machine, the interest on the capital outlay on it, the difficulty of obtaining skilled men to work it, the difficulty of providing other suitable employment for such men when the machine is not at work, have all been left out of consideration.

13. These results are only of interest in making a comparison between the relative merits of steam-threshing and threshing by bullocks, and do not affect the question of refraction. As regards the latter point it is immaterial whether clean wheat is produced by steam-threshing or in any other way. The crucial question is, will clean grain, however produced, fetch a remunerative price as compared with unclean grain, and the answer would appear to be in the negative so far as wheat threshed with Messrs. Marshall and Company's machine in Behar is concerned, at least so long as the present system of refraction continues. Further experiments with the steam-thresher will, however, be made under more favourable conditions next year, and meanwhile it is hoped that improvements will be made by which, with suitable arrangement of sieves and screens, the machine will separate wheat from gram and oilseeds. There is not, however, in my opinion the remotest chance of these machines coming into general use by ryots individually or collectively, though it is possible that large landholders here and there may purchase a few of them if a portable machine, carefully adapted to the conditions of Indian agriculture, can be supplied. Indeed one such landholder, who grows wheat largely in Bhagulpore, has expressed a strong desire to obtain a machine of this kind, and has explained that the loss he suffered this year, by being unable to have his wheat threshed in due time before it became damaged by a fall of rain, would more than pay for one of Messrs. Marshall and Company's machines.

No likelihood of general use of steam threshers.

14. "Connected with the question of the condition in which wheat reaches this market is," the Chamber went on to remark:—

Storage accommodation on railways defective.

"The very important question of the accommodation for it provided at up-country stations, especially on railways other than the East Indian line. It is hopeless to expect to improve the hold of Indian wheat on European market so long as there is nothing at certain times to prevent its reaching Calcutta weather-damaged. The absence of proper and sufficient accommodation at railway stations for receiving wheat has mulcted shippers in very heavy allowances, and is one of the main causes of bringing Indian wheat into disfavour with home consumers. The wheat season extends from April to October, and as soon as the rains set in the lack of proper accommodation results in a portion of nearly every parcel arriving damaged. Not only is the shelter insufficient, but in many cases the railway platforms are not raised to the point of safety from casual inundations. The railways endeavour to protect themselves by granting to a consignor clear railway receipts against his indemnity note. This practice, when regard is had to the short time allowed at Howrah for the examination of wheat by consignees, and also to the limited facilities they enjoy for such an examination, results in large quantities of damaged goods passing undetected, to the manifest and serious loss of shippers.

"The Committee of the Chamber of Commerce would, in the best interest of the wheat trade, bring this question of the accommodation at up-country stations very strongly to the attention of His Honour the Lieutenant-Governor."

15. The complaints to which reference is here made relate, I believe, principally to up-country stations beyond the territories subject to the Lieutenant-Governor of Bengal; but it would no doubt be very desirable to provide further accommodation at Howrah, and to allow greater facilities there for examination of wheat by consignees. The authorities of the East Indian Railway are fully alive to the importance of this question, and are, it has been ascertained, in correspondence with the Government of India regarding it.

Superiority of Buxar wheat.

16. In my report, dated 7th July 1876, attention was called to the superiority of Buxar wheat to that locally grown in Bhagulpore.

Buxar seed was accordingly tried in many districts, and samples of the grain thus produced were sent to the Chamber of Commerce, together with samples of local grain, and their values were appraised. The results* are not everywhere as satisfactory as might have been expected, but the quality of the Buxar grain is, it will be seen, almost everywhere superior to that locally produced. Further supplies of this seed are now being asked for. The best grain produced in Bengal and Behar is, it will be observed, that sent by the Manager of the Deo Raj in Gya, who will be asked to furnish more of this grain for seed.

29.

From Director, Department of Land Records and Agriculture, Bengal, to Messrs. Ralli Brothers, Vale, King, and Co., and Petrocochino and Co., dated 2nd April 1887.

Inquiry as to prices for clean wheat.

It has been proposed to introduce wheat steam-threshing machines, in Dumraon, by which clean wheat can be produced. The Manager of the Dumraon Raj is willing to try one of these machines and produce pure wheat, if he can obtain a higher price for it than he would receive for the *same* grain mixed with dirt. I beg to inquire whether you are prepared to give a higher price for perfectly clean wheat grain than for the same quality of grain with an admixture of 5 per cent. of dirt. I should be glad to discuss the subject with any person whom you may depute to my office to-day between 3 and 4.

30.

From Messrs. Ralli Brothers, to Director, Department of Land Records and Agriculture, Bengal, dated 2nd April 1887.

Ralli Bros.' reply.

We are in receipt of your letter of date, and in reply beg to inform you that the Manager of the Dumraon Raj had a long interview with us two or three months ago, when we explained the matter fully to him.

---

* See Table, p. 56.

We told him that the most practical way for him to dispose of this question is to send us large samples of wheat with various admixtures, when we would make him our offer for each quality.

In a general way, we say that the clean wheat could obtain a higher price than the dirtier one; but the price paid will also depend on the special outlet which may exist at the time for the clean wheat. If the Manager of the Dumraon Raj is ready to offer us to-day clean wheat, stating the admixture and quality, then, if the price asked for is not too high as compared with the price asked for 5 per cent. stuff, we might see with our home friends whether there is any chance of doing business in wheat thus cleaned down.

31.

MESSRS. VALE KING, AND CO., to DIRECTOR, Department of Land Records and Agriculture, Bengal, dated 2nd April 1887.

In reply to your favour of date, we shall be pleased to forward to London a sample of pure wheat with the object of being able later on to offer you a better price for such wheat than we can at present. Vale, King, and Co.'s reply.

We must either sell in London on standard sample of No. 2 club, &c., or, for a specially good quality, on a sample submitted by the seller.

Our experience goes to show that the home buyers prefer buying on the ordinary standards to paying an extra price for a special quality; but we shall willingly try and introduce the better quality you proposed into the London market.

We regret that Mr. Petrie cannot wait on you to-day; but if you will appoint a time next week, other than on Tuesday, Wednesday or Friday afternoon, he will be happy to discuss the subject with you.

[Mr. Petrie afterwards did discuss the subject, and informed me that he could not guarantee a higher price, and added that Government might do something towards getting merchants in England to give higher prices for clean grain by introducing a new brand of wheat cleaned to 2 per cent. Messrs. Petrocochino referred me to the Chamber of Commerce and gave no further reply—M.F.]

32.

MESSRS. RALLI BROTHERS, to DIRECTOR, Department of Land Records and Agriculture, Bengal, dated 23rd May 1887.

We have received the two samples you mention in your letter dated 18th May, and have to report on them as follows:— Ralli Bros.' report on wheat samples.

1*st.*—*Wheat threshed by the ordinary native method.*—This sample contains too many red grains, *viz.*, 35 per cent., and 65 per cent. white whilst good Buxar quality should contain about 20 per cent. red and 80 per cent. white.

This sample would be worth to-day Rs. 2-13-6 per maund, whilst good quality wheat would be worth about Rs. 2-14-6.

The refraction of this sample is $5\frac{1}{8}$ per cent., so that if a seller delivers such wheat against a contract with 5 per cent. refraction, he would have to pay an allowance for the $\frac{1}{8}$ per cent. excess refraction.

2*nd.*—*Steam-threshed wheat.*—This wheat is spoiled by the machine, many grains being broken, and we would not ship such wheat, as it would pay an allowance at home.

The refraction is $1\frac{7}{8}$ per cent.; but if this wheat were delivered against a contract allowing 5 per cent. refraction, the seller would obtain no advantage from the lower refraction it contains.

If, however, the wheat were sold on a sample, and it did not contain the broken grains above referred to, it would obtain a higher price than the sample containing $5\frac{1}{8}$ per cent. refraction.

It is impossible to fix exactly the relatively higher value of the clean wheat until the requisite records have been received from the consuming countries; and all we can say

at present is that, in a general way, the wheat, if not broken, would fetch a better price if sold on a guaranteed sample, or if the seller guaranteed by contract the lower refraction which the sample contains.

We do not know what opinion you will receive from the Association as we are not members. The above is our opinion.

33.

WHEAT AND SEED TRADE ASSOCIATION, Calcutta, to DIRECTOR, Department of Land Records and Agriculture, Bengal, dated 2nd June 1887.

Wheat and Seed Association's report on samples.

I am desired by the Committee of the Wheat and Seed Trade Association to acknowledge receipt of your letter of the 18th ultimo, to Mr. Clarke, and also receipt of the two bags of wheat produced at Dumraon in the Buxar sub-division, one steam-threshed and the other the same grain threshed by the ordinary native process.

In your letter you ask the Committee to appraise both and to let you know their relative values with their opinion on them generally.

In reply, I beg to say that the Committee have carefully examined the wheat in each of the two bags, and I am directed to send you the following report which embraces their opinion upon each of the two descriptions.

The bullock-threshed sample refracts 9 per cent., of which $8\frac{3}{4}$ per cent. is mud and other grain, and $\frac{1}{4}$ per cent. damaged and withered grains. Wheat with such an admixture is practically unmerchantable for export, and it is difficult to put a value on it as it is.

The sample of steam-threshed wheat refracts $3\frac{3}{4}$ per cent. according to the usual system of refraction, but of this $1_{1}^{5}{}_{6}$ per cent. only consists of damaged grains and substances other than wheat, and $2_{6}^{7}{}_{1}$ consists of grains crushed and broken by the machinery. This broken and crushed wheat is very unsightly in the sample, and would probably detract considerably from its value in the home market.

The colour is considerably inferior to good Buxar No. 1 club, being very yellow, and the sample is much mixed with red grains. This wheat would not pass in this market as average Buxar No. 1 club, and it is difficult to place an exact value on it; but, if sold on sample, it would probably fetch about one anna per maund less than average Buxar, or say in the present market Rs. 2–14–6 per maund. It is doubtful whether with its present admixture of crushed and broken grains this wheat would sell for a better price than the same quality with an ordinary admixture of five to six per cent.

With reference to your inquiry as to what difference in price would a hundred maunds of the steam-threshed grain fetch over the sample threshed in the ordinary way, I am directed to give you the following figures:—

	Rs.	a.	
100 maunds steam-threshed, at Rs. 2–14–6 -	290	10	
100 maunds ordinary threshed, at Rs. 2–14–6 -	—		
Less 4 per cent, excess refraction - -	279	0	
Difference - -	11	10	per 100 maunds.

I return the bag of wheat as requested, and I also send you, by desire of the Committee, a sample of a good delivery of Buxar No. 1 club, and a sample of the Committee's standard of May shipments of No. 2 club, Cawnpore-Lucknow quality, which may be of use for purposes of comparison.

34.

MESSRS. RALLI BROTHERS, to DIRECTORS, Department of Land Records and Agriculture, Bengal, dated 21st July 1887.

Ralli Bros.' experiments.

In reply to your last inquiry, what we have done is this:—

We wished to see in a practical way the comparative value on this side and at home of cleaner wheat as compared to the average run of the dirtier stuff which is procurable.

As this cannot be so satisfactorily ascertained by bulky samples only, we instructed our agency at Buxar to purchase a parcel of wheat and despatch to us, one portion of it in its natural uncleaned state and the other portion after having reduced the refraction contained in it (*viz.*, everything which is not wheat) as much as they could.

Our agency has done this, and they sent us down two parcels, thus handled, of some 100 bags each.

At the same time we have received the respective invoices, and the result is the following :—

The wheat bought contained about 6 per cent. refraction.

Comparative cost of cleaned an uncleaned wheat to exporters.

The parcel despatched in its original state, *viz.*, with 6 per cent. refraction, costs us, arrived at Howrah, Rs. 2–14–4 per bazar maund.

The parcel despatched after having been cleaned down to about 3 per cent. costs us, arrived at Howrah, Rs. 2–15–11 per bazar maund.

The extra cost therefore of the cleaner wheat came to 1 anna 7 pie per maund, which is equal to about $10\frac{3}{4}d.$ per quarter at home.

The expense of cleaning, taken by itself, is not a very heavy one, because it comes to about 3 pie a maund; but the final expense is so very much enhanced on account of the incidental expenses in the shape of importing into godown, storing, repacking, exporting, &c., &c., which are incurred, and which, but for the cleaning, would be saved, and of course also by the loss of weight incurred, viz., 3 per cent., whilst the expenses saved by not shipping this 3 per cent. are small only.

The original parcel was cleaned by hand labour and was cleaned twice; but in spite of this the refraction was not reduced to less than 3 to $3\frac{1}{4}$ per cent. on account of the food-grains which it contained, chiefly kessary and mussoory, which cannot be got rid of because they are of about the same size and weight as the wheat.

If we were to apply extensively the system of cleaning wheat, we might be able to improve matters somewhat, but not to any really appreciable extent.

The above parcels we are shipping to Marseilles, and when they arrive there they will be sold on their merits, and we shall know then what the actual result of the experiment will be; but as the extra cost of the cleaned wheat which I give you above is equal to quite half a franc per 100 kilos, we do not expect to obtain in Marseilles a higher price such as to compensate for the higher cost, and besides this, though the experiment made is a very practical one, it would require to be repeated so as to form a definite conclusion. Besides we cannot depend on having always a regular outlet for this wheat.

As I know that you take much interest in this question, I thought that you would like me to explain to you what we have done in a detailed way.

As regards the general question of Indian wheat on this side of India, nothing fresh has been done lately, and wheat continues to be shipped in the same way as previously.

Ralli Bros.' opinion how improvement may be effected.

As you know, my opinion on this subject is that an improvement in the condition, or rather in the amount, of impurities which are contained in the wheat shipped will result in accordance with the requirements of the consuming countries, *viz.*, if they wish to receive cleaner wheat and pay for it accordingly, cleaner wheat will be exported, because exporters will always adapt themselves to the requirements of the consumers.

At the same time, however, this result will also be obtained by the endeavours which the Agricultural Department will continue in the way of impressing on cultivators the necessity of supplying wheat as free of the admixture of other grains, &c. as they possibly can, because, as you will see also from what I write above of the experiment we made at Buxar, it is quite clear that whilst dust and such like matters can be extracted from the wheat, the edible grains, &c. which the wheat contains cannot be equally so, and these grains constitute a great proportion of the admixture.

In conclusion, my opinion is that the supplying of cleaner wheat cannot be forced upon either shippers or cultivators; but that whilst the former will conform themselves to the requirements of trade, the tendency of which is to receive purer wheat, the latter should continue to be urged by Government to bring down their wheat in a purer condition by restricting, as much as possible, the present system of sowing mixed crops and the like.

I shall be obliged by your informing me whether the information I give you is all that you require at present.

35.

APPRAISEMENT of WHEAT SAMPLES from various DISTRICTS by the CHAMBER OF COMMERCE, BENGAL.

Locality.	Wheat growing to any extent or not.	Variety of Wheat.	Value as appraised by the Chamber of Commerce.	Remarks.
			Rs. a. p.	
I.—Bhagulpore:—				
Experimental farm -	Wheat growing -	Buxar -	2 14 6	
		Local -	2 14 0	
Rungalal's farm -	Ditto -	Buxar -	2 15 6	
		Local -	2 14 6	
Surjanarayan Singh's farm.	Ditto -	Buxar -	2 15 6	
		Local -	2 15 0	
II.—Monghyr:—				
Durgadas' field -	Wheat growing -	Buxar -	2 14 6 to 2 14 9	
		Local -	2 11 6	
Nawal Singh's field -	Ditto -	Buxar -	2 15 6	
		Local -	Uncertain.	
Sham Sing's - -	Ditto -	Buxar -	2 14 6	
		Local -	2 11 0	
III.—Pubna - - -	No wheat growing	Buxar -	- - -	Lost its character as Buxar wheat.
		Local -	2 10 0	
IV.—Dinagepore - -	Ditto -	Buxar -	2 11 6	
		Local -	- - -	Ditto Ditto.
V.—Bogra - - -	Ditto - -	Buxar -	2 15 0 to 2 4 9	
		Local -	2 9 6	
VI.—Tipperah - -	Ditto - -	Do. -	Uncertain -	Unlike anything shipped from Calcutta; soft, but greasy in appearance.
VII.—Gya - - -	Wheat growing -	Local daudi	3 0 0	A fine wheat, superior to No. 1 club.
		Do. red -	2 12 0	Best soft red,
VIII.—Cawnpore - -	Buxar - -	- - -	Sample not received.	Came, it is reported, to maturity at least 10 days earlier than Mozuffernagur variety, and was remarkably free from rust. The outturn was also good.

36.

GOVERNMENT OF BENGAL to DIRECTOR, Department of Land Records and Agriculture, Bengal, No. 3421–608, dated 16th November 1887.

Views of the Bengal Government on the question.

In acknowledging receipt of your letter No. 1265, dated 18th August last, and enclosures, on the subject of the refraction of wheat, I am directed to express the Lieutenant-Governor's satisfaction at the efforts made by you for the improvement of the quality of the grain exported from Bengal by the supply of the best seed, by aiding in experiments for introducing cleaning machinery, and by drawing attention to a trade custom which, even if adapted to immediate circumstances, must in the long run act as a bar to progress. The subject is one of the greatest importance from a commercial and agricultural point of view, as a slight improvement in the quality of the wheat exported from Bengal would probably lead to considerable increase in the price offered, and enable this province to compete on more equal terms with European and American countries. At the present moment there seems to be no opportunity for offering advice to the cultivators as to the admixture of foreign substances with wheat, and, until the conditions of trade alter, Sir Steuart Bayley agrees with you in thinking that the Government would not be justified in urging the ryots to accept the present loss involved in growing wheat without admixture of other crops. Cultivators are probably aware of the conditions of the trade which affect them immediately, and in particular know what price can be expected in the local market for grain of a particular quality, or in a particular state. But should the experiment tried by Messrs. Ralli Brothers in exporting wheat cleaned down to 3 per cent. refraction prove successful, and lead to a demand at paying rates for grain of that quality, or should a similar alteration in the trade be produced by other causes, it may be advisable to make the facts known to producers. It is doubtless true that an effective demand for grain of an improved quality must in the first instance be created, but should such a demand arise, its continuance will probably depend on the quality of wheat of the desired description which can be brought for sale.

NORTH-WESTERN PROVINCES AND OUDH.

37.

GOVERNMENT, NORTH-WESTERN PROVINCES AND OUDH, to GOVERNMENT OF INDIA, No. 1172—I. 85, dated 6th July 1885.

I am directed to acknowledge the receipt of your letter, No. 67A.—42–4, dated the 16th May 1885, forwarding copy of a resolution recorded by the Punjab Government on the subject of the wheat trade of that province.

North-Western Province Government's views.

2. With reference to paragraph 11 of the resolution, I am directed to say that the general question of warehousing grain, and also Messrs. Reinhold's special representation, have already been considered by this Government, and his Honour the Lieutenant-Governor and Chief Commissioner sees no reason to dissent from the views already expressed in paragraph 33 of Mr. Benett's letter, No. 48T., dated 25th July 1884, a copy of which is appended to your letter under reply. The proposal of the Punjab Government to erect store-godowns at railway stations where octroi would not be levied, in the hope that traders would readily use them for storage of their grain, does not seem called for by the conditions of trade which exist in these Provinces, nor so far has the want of such store-godowns been generally expressed or felt by traders of the North-Western Provinces and Oudh. For purely storage purposes it is believed that such warehouses are not required except in times of very exceptional pressure, and on these rare occasions such accommodation as could reasonably be provided would prove insufficient. For ordinary traffic the railway companies have made and are making sufficient provision. Traders would be deterred from using warehouses scattered along the lines of rail, by the difficulty and expense of maintaining proper supervision and control over their stocks at a distance from their places of business, and in some degree also by the loss of secrecy of their trade involved in the use of public warehouses. It has yet to be proved that the grain trade is diverted or indeed influenced by the presence of an octroi tax. The general experience on the subject, moreover, is believed to be adverse to the success in India of the warehousing plan, which has more than once been tried.

Warehouses not required.

38.

NOTE by the DIRECTOR, Department of Land Records and Agriculture, North-Western Provinces and Oudh, dated 14th January 1887.

Report by Director, Agricultural Department.

The following remarks are offered in compliance with a reference made by the Government of India on the 24th December 1885. Copies of certain correspondence between the Government of Bengal and the Calcutta Chamber of Commerce were sent to me. Special attention was directed to the views expressed by the Chamber of Commerce in paras. 3, 4, and 5 (marginally noted)* of their letter, dated 13th November 1885, to the Government of Bengal. I was asked to obtain the opinions of the leading merchants in Agra and Cawnpore and forward them with such remarks as I might have to offer.

2. I consulted Messrs. Reinhold, of Agra and Cawnpore, Mr. Wishart (representing Messrs. Begg and Sutherland, Cawnpore), and also a number of the principal traders in Meerut and Muzaffarnagar, both of which places are large wheat-exporting centres.

* "3. It is the opinion of the Chamber that Government officers should be instructed to continue to impress upon the cultivators and middlemen the importance of keeping their wheat as clean as possible, and of sowing, as far as practicable, different descriptions of produce in separate fields. It might also be explained to them that No. 1 club wheat or the Delhi and Buxar varieties of soft white grain, and No. 2 club, consisting of Cawnpore-Lucknow grain, command a higher price than other descriptions, and efforts might be made to introduce these varieties into districts where only the inferior qualities of grain, difficult of sale for export, have hitherto been cultivated.

"4. The mixing of dirt or inferior grains by mofussil dealers is a matter against which the Chamber is unable to suggest any remedy; but no doubt, when these dealers realise the loss sustained by the reduction of weight paid for, due to excess refraction, they will see their advantage in sending to the market wheat fit for immediate export, thus saving additional charges at the port of shipment.

"5. It is the opinion of the Chamber that much good would possibly be done in the direction of the development of the wheat trade by improving communications between the districts of growth and the different railway-stations by means of cart-road feeders. It is considered that central cleaning depôts are neither necessary, advisable, nor practicable, as the expense that would be incurred in using them for cleaning an article of such low primary value as wheat would increase the cost out of proportion to the improved price which might be obtainable for the cleaned grain in the home markets.

Messrs. Reinhold had already, in 1883, laid before the Local Government a scheme for cleaning and classifying wheat at Cawnpore and at such other central marts as might be selected. On being asked for an opinion on the points raised by the Calcutta Chamber of Commerce, they referred to their project of 1883 as embodying their views. Mr. Wishart favoured me, in April last, with an expression of opinion on the points raised, and I cannot do better than quote his own words. Mr. Wishart writes as follows :—

Mr. Wishart's opinion.

"As regards the first point, whether clean wheat is to go to England or not, this depends on the London and Liverpool Wheat Associations and not on us in India. Cleaned wheat has been shipped time and again, and the experiment has always resulted in a loss, the reason being that the standards are fixed by the average quality of the first few shipments of the season, and if wheat free from small and damaged grain and containing (say) 2 per cent. of impurities only as against the customary 5 per cent. is shipped, it is a special article and can only be sold as such. Again, standard wheat may change hands half a dozen times before it reaches England, while a lot of special quality could only be sold on samples drawn after arrival, thus making the shipper take all the risk of fluctuation both in the wheat market and the rate of exchange. If the London merchants will demand wheat containing only 2 per cent. refraction, it can be supplied easily, as there is no grain that is easier to clean. * * * * There are too many practical objections to the successful working of cleaning depôts to make it worth while to discuss the project seriously; the costs of the enormous area of buildings necessary, the difficulty of cleaning innumerable small lots separately, and the disposal of 50 or 60 different qualities. If anything of the sort is attempted, I think the best plan to follow would be the Chicago grain elevator system. They class wheat in three or four different standards only. When wheat is tendered to them, it is graded according to its quality and refraction and weighed off, and then run up into the room containing wheat of that standard, and a warrant is given for the quantity received. If damaged grain or grain containing anything like 5 per cent. refraction is tendered, it would simply be refused as 'below class.' This has had the effect in America of making both farmers and middlemen clean and store wheat properly, and it would have the same effect here.

"I do not think much good could be done by trying to induce cultivators to change the class of wheat which they sow, as the description grown in each district has in nine cases out of ten shown itself suitable for that district, and cultivators do not like being experimented upon. Could anything be done, however, to induce them to use seed that did not contain the usual percentage of barley, it would be a good thing, as it can only been cleaned out by the expensive machinery which the English mills have for this work. The Calcutta shippers have no one to thank but themselves for the fact that wheat is mixed with dirt and inferior grain by mofussil dealers. For reasons of their own they have established 5 per cent. as the standard of refraction, and if a dealer was to send down wheat containing 2 per cent., they would not make him a pice of allowance for its extra purity. Again, it would not pay them if the wheat was brought down absolutely free from foreign matter, as many of them make their profit on the refraction—that is to say, consignments that they class, in taking delivery from the up-country dealers, as containing 6 and 7 per cent. (refraction) and pay for accordingly, will pass in London and Liverpool very often as below 5 per cent. Paragraph 5 of the Chamber's letter seems to me to be most unreasonable. It is admitted that the grain has to be cleaned in the home market before it can be milled, and it is unreasonable to maintain that it is cheaper to ship it home dirty, paying extra railway and steamer freight, insurance and labour at English rates, than to dispatch it clean from up-country, provided a system can be introduced which will make it to the interest of either the cultivators or the middlemen to clean it."

On a subsequent reference made to him in June, Mr. Wishart writes :—

"Native and European dealers up-country maintain (in a falling market particularly) that, however clean the grain may be, an allowance is always claimed for refraction. In the North-Western Provinces and Oudh, the Calcutta shipper is supposed to instruct his staff to get some allowance from the up-country dealers in both weight and refraction, and the dealers, to save themselves, are said to keep men down there (in Calcutta) to bribe the shippers' employés to pass the consignment on favourable terms, the consequence being that some are let off easily, while others are cut heavily. If there is any truth in these statements, it is quite easy to understand that the shipper in the long run does not now gain much by refraction, while his action has had the effect of greatly demoralising and lowering the tone of the trade. My statement that 'many

'of them make their profit by refraction' was based on an admission to that effect made to me some two or three years ago by a large Calcutta shipper, and I was under the impression that the practice was still in force * * *.

"The general opinion up-country appears to be that were there an independent or reliable body in Calcutta, to whom questions of quality and refraction could be referred, business would be greatly facilitated. * * All the men I have spoken to agree that a great deal of bribery goes on at Howrah in connexion with the giving and taking delivery of oilseeds and wheat, and this has had a very demoralising effect on the trade."

Statement by native traders.

3. The native traders whom I consulted in Meerut and Muzaffarnagar were chiefly commission agents, with no real stake in the wheat trade. They had no suggestions to offer. The only instructive remark which nearly all of them made was that they were afraid to venture to trade in wheat on their own account, because they felt themselves completely at the mercy of the Bombay and Calcutta dealers; that no matter how clean and pure the wheat they sent, they were certain to be mulcted heavily for refraction at the ports, and that, therefore, they preferred to act merely as middlemen between the producer and the exporter, making a small commission, and safe from loss.

I am bound to say that all the evidence which I have been able to obtain in the North-Western Provinces and Oudh goes to confirm the views expressed by Mr. Wishart.

4. I shall now state my own opinions on the points raised by the Calcutta Chamber of Commerce and on one or two cognate matters in regard to wheat production and export, and shall make, with all diffidence, some suggestions which have occurred to me as, perhaps, worthy of some consideration. My remarks must be regarded as referring, primarily, to the North-Western Provinces and Oudh.

Director's opinion.

First, then, with regard to the impurity of the wheat, the consequent high rate of refraction, and the proposal to establish local cleaning depôts for purifying the wheat, with a view to reducing the rate of refraction and enabling shippers to send a pure, clean article to the European market.

Practical working of refraction system.

There is no doubt whatever that, although considerable improvement has of late taken place, the wheat sent from these provinces to Calcutta and Bombay is still very far from pure. It generally contains a mixture of barley, peas, straw and chaff, and dirt varying from 3 to 6 per cent. It goes down by rail in bags. It is sorted at Howrah; if it shows impurity greater than 5 per cent., the excess (up to 7 per cent.) is deducted from the seller's invoice; if the impurities are over 7 per cent. the buyer has the option of refusing the consignment. For example: a bargain is struck between a Calcutta merchant and a Cawnpore trader for delivery of 500 maunds of wheat at Rs. 2–8–0 per maund. This price, it is understood by both parties, is really for 475 maunds of pure wheat and 25 maunds of impurities. The Cawnpore trader sends down 500 maunds containing impurities to the extent of (say) only 2 per cent., *i.e.*, 490 maunds of pure wheat and 10 maunds of impurities. The Calcutta merchant therefore gets 15 maunds of pure wheat for nothing and thereby makes, what may be called, an unearned profit of nearly Rs. 40, or over 3 per cent. I do not say this is a common occurrence; but it has happened so, and it will, from time to time, happen again under the existing arrangement. On the other hand, it cannot be denied that the Calcutta shipper has sometimes to pay, in London, allowances for excessive admixture which he cannot recover from the country dealer.

Evil effect on up-country traders.

5. Now this is an evil, but it is an evil that may, perhaps, be said to be inseparable from the Indian trade as at present carried on. Prices are struck on the basis of a 5 per cent. refraction, and this fact is known to all who engage in the business. An up-country trader knows that he must either adulterate the wheat which he sends to Calcutta up to the 5 per cent. limit, or if he sends a purer article, suffer a loss in proportion to its purity, which loss may be a gain to the Calcutta shipper. The natural consequence is that the country trader in probably nine cases out of ten does adulterate the grain. But this is not all. It is a regrettable fact that, as stated by Mr. Wishart and confirmed by undoubted testimony, agents of the Calcutta shippers do, in their negotiations with country dealers, particularly when the market is falling, often strive successfully to obtain unfair allowances both in weight and in refractions; and that the country dealers, on the other hand, frequently protect themselves from excessive loss by bribing the underlings at Howrah to pass their consignments on

more favourable terms than they are entitled to. It is these tricks of the business which are most damaging, for they give rise to uncertainty and insecurity which cannot fail seriously to obstruct the free course of the trade. In June 1885 the Calcutta Wheat and Seeds Association passed a resolution that all wheat purchased during the succeeding month of July should be on the basis of 5 per cent. refraction instead of 6 per cent., which is the customary rate for consignments coming after the 30th June in each year. The country dealers at once combined to defeat this movement on the part of the Association and to restore the 6 per cent. rate; they would not sell a bag of wheat at the 5 per cent. rate. The shippers held out for a time but eventually had to yield. This case has, I believe, been cited by interested parties to show that it is not the Calcutta merchants, but the country dealers who prevent pure grain coming to the market. Now I venture, subject to correction, to suggest that the reason why the native dealers refused to accept the 5 per cent. rate of refraction may have been, not because they were unable or unwilling to supply wheat of that degree of purity, but because they felt that any such reduction would still further increase the insecurity and risk of their business; for, as they doubtless reasoned, the lower the rate of refraction the more easy it is to assert and the more difficult to disprove excessive impurity.

Reason why refraction cannot be abolished.

6. In the present state of Indian agriculture the refraction difficulty cannot be altogether removed. The mass of Indian cultivators will for many years to come grow mustard seed or barley in their wheat fields, and the grains must get mixed to a greater or less extent at harvest time. Then the grain is threshed out by cattle on the bare ground, when it must get mixed with earthy matter. The custom of sowing mixed seed is, I hope and believe, not so universal as it used to be, and every effort is being made to introduce a pure and high quality of seed, but still the custom largely prevails. Under these circumstances refraction will always have to be considered in the course of the wheat and seed trade. The *real* evil to be got rid of is the insecurity felt by traders and the consequent risk to the trade from the abuse of refraction at the ports. There is, so far as I can see, only one remedy, and that is the establishment at the ports of an independent authority to determine all questions of refraction and classification. The present system of arbitration by members of the Calcutta Wheat and Seeds Association is a laudable effort to solve the difficulty. But apparently the up-country traders want something more independent than this. A committee of mercantile men, aided by an expert appointed by Government, would probably be a sufficient guarantee to all parties and would restore confidence.

Abuse of the system the real evil.

Obstacles against cleaning depôts.

7. The question of local depôts for cleaning the wheat is a difficult one. If the tendency of the trade in these provinces was to concentrate at a few large central marts on the line of rail I would be disposed to recommend establishment of cleaning depôts at these marts, because by such an arrangement the local exporters would be enabled to clean their wheat down to a certain refraction standard and thus satisfy themselves that their consignments were strictly up to the quality required for export. But the tendency of the trade is exactly the other way. Instead of concentrating at large marts it is daily becoming more and more scattered. The concession by the railway companies of special freight rates for minimum consignments of 10 tons has encouraged export by driblets, and now during the season, local export goes on from almost every railway station. It would scarcely be possible to establish cleaning depôts at all stations. The expense, both in prime cost, maintenance, and supervision (which is indispensable), would probably be too great. Therefore in lieu of small local cleaning depôts, I would recommend establishment at the ports of large cleaning and storing depôts,

8. This brings me to the most important of the suggestions which I venture to offer in this note.

Comparison of Indian and American freights and prices.

America is India's most dangerous rival in the wheat trade. She has limitless resources, a fertile soil, a magnificent railway service, the cheapest freights in the world both by land and sea, and she compensates herself for the costliness of manual labour by the extensive use of machinery. India, too, has enormous resources, a productive soil, and she has, what her rival has not, cheap labour. But the natural expansion of her trade is hampered by her comparatively limited means of communication by road and rail and by high freights of land carriage. The following figures will illustrate the advantage which America has over India in the competition for the wheat trade with the United Kingdom :—

One quarter (496 lbs.) of wheat is carried from Chicago to New York at the rate of 6·25*d.* per 100 miles.

One quarter (496 lbs.) of wheat is carried from Cawnpore to Calcutta at the rate of 7·80*d.* per 100 miles.

The Indian rate would thus appear to be about 25 per cent. higher than the American rate.

The American wheat which is carried from Chicago to New York is pure and clean and in exportable condition. The Indian wheat which is carried from Cawnpore to Calcutta is weighted with 5 per cent. or more of pure ballast.

The American wheat is carried in bulk, loose in the cars. The Indian wheat is carried in double bags. The American wheat receives the least handling possible.

The Indian wheat is handled in a multitude of ways both at starting and at its destination.

Thus then, as the above figures show, India is burdened in her struggle with America (1) with a primary railway freight about 25 per cent. higher, (2) with an extra railway freight on 5 per cent. ballast, (3) with a further extra railway freight on bags, (4) with excessive handling, and (5) finally she comes into the English market with an article inferior in appearance, although, on the whole, not much inferior in quality to that of her rival. Indian disadvantages; high freight; successive handling; impurity.

The cost of raising one quarter (496 lbs.) of wheat in America is about 14*s.* The cost of raising the same quantity in the North-Western Provinces and Oudh is (at the present rate of exchange) about 11*s.* 9*d.*

It is not, therefore, in the prime cost of wheat that India is at a disadvantage. For the same outlay she can raise nearly 20 per cent. more grain than America and of not much inferior quality; and, moreover, she has resources, in area and labour, to raise sufficient wheat to supply the entire demand of the British market. America, by her protective policy, is inflicting severe losses on the British manufacturing industry. India possesses within herself the means of compelling America to withdraw her hostile tariffs, and open her market to the products of British industry.

9. To enable India to successfully meet American competition in the wheat trade, effort should be made— What is needed.

(i.) to send the best Indian wheat in the best condition to the London market;

(ii.) to reduce to a minimum all charges between the producer in India and the consumer in England.

In other words, the wheat exported should be of the best quality, pure and clean, and freight and handling charges should be reduced to the lowest figure possible. As regards the quality of the grain, I shall have something to say afterwards. Meanwhile, what we have to do is to see that the grain sent to England is in a condition which will enable it to take an independent place in the home market, and that its cost landed in London is such as to enable it to defy foreign competition.

10. The first step which appears to me to be necessary is to change the present system of carriage in bags to carriage in bulk—*i.e.*, loose in the waggons. Carriage in bulk

By carriage in bulk the following charges will be saved per quarter of 496 lbs. between Cawnpore and Calcutta:—

(*a.*) Cost of bags - - - - - 12 annas.
(*b.*) Bagging, marking, and sewing - - - 1·5 „
(*c.*) Freight on bags - - - - - 2·5 „

or a total saving of Rs. 1, equivalent at present exchange to 16·5*d.*

If the grain were carried by sea in bulk also, the further saving in freight of bags would be ·75*d.*, raising the total saving in freight to London to 17·25*d.* or 1*s.* 5¼*d.* The present cost of landing one quarter of wheat in England from Cawnpore (including price in India) is 31*s.* 10·93*d.* The reduced cost would be 30*s.* 5·68*d.* If by an arrangement which I shall shortly describe the grain is cleaned down to 2 per cent. refraction at the port, a further saving on sea freight of 2·5*d.* will be made, raising the total saving in freight to 19·75*d.* or 1*s.* 7¾*d.*, and reducing the cost of one quarter of wheat landed in London to 30*s.* 3·18*d.*

The quarter of wheat from Cawnpore (No. 2 club) fetches in London 32*s.* to 33*s.* 6*d.*

The competing American wheat costs 33*s.* 6*d.* landed in London, but fetches 36*s.* to 37*s.* per quarter.

11. The arrangements necessary on the Indian railway lines to enable wheat to be carried in bulk would neither be difficult nor costly. I am indebted to Mr. J. R.

Muirhead, Traffic Inspector on the Oudh and Rohilkhand Railway at Benares, for the following suggestions in regard to these arrangements and their probable cost.

The railway companies have generally abundant spare ground at their stations. Let them set aside a portion of the ground, so that the grain can be brought direct to the station, instead of to the local market, and there taken over by the agents. Let shelter sheds be run up for receiving the grain in bulk, and let each agent have a compartment or bin for keeping his consignments separate.

Let the grain be loaded up into the waggons in bulk by baskets.

At most stations covered sheds already exist, so that the only expenditure would be for the bins or separate compartments. Each bin would cost, probably, not more than Rs. 100.

Alteration in waggon.

Certain adaptations of the existing waggons for carrying the grain loose would be necessary. Each waggon would require to have (say) six openings in the floor with sliding shutters, manipulated at the ends of the waggon, to open and close the holes; such an alteration would not interfere with the adaptability of the waggon for carriage of any ordinary goods when not required for grain traffic. A load-line would require to be painted inside each waggon, indicating the height to which the grain could be heaped.

The alteration could be made for Rs. 20, and the painting for Rs. 2 per waggon, or Rs. 22 in all. The waggons will need to be supplied with 12 plate springs, in order to enable them to carry $12\frac{1}{2}$ tons in bulk instead of, as now, 10 tons in bags. But as the railway will gain by saving in haulage about Rs. 150 on every 50 ton lot from Cawnpore to Calcutta, this item should not be taken into consideration.

Delivery through cleaning shoots.

The waggons, on arrival at the port of shipment, should be run on elevated lines and the grain should be shovelled out of the waggons, through the openings in the floor, into shoots which should be constructed with alternate screens or sieves on the inside. The grain, while passing over these screens or sieves, will cleanse itself of dirt and small seeds, leaving the clean wheat to pass out at the base, either into bins for storage or into cargo-boats for immediate conveyance to the ship or steamer.

I am not in a position to say what the cost of the elevated lines would be, but the shoots with alternate screens would probably not cost over Rs. 500 each

The saving in freight and handling effected by an arrangement of this kind would amount, as I have already shown, to Rs. 1 per quarter, or 2 annas 8 pie per maund. The Benares railway bridge will cost, I am told, over 70 lakhs of rupees, and it will, when open to traffic, effect a saving of about 2 annas 10 pie per quarter. If this be so, surely the expenditure which I have described would be well worth incurring, seeing it would effect a saving in carriage of Rs. 1 per quarter.

Advantages from carriage in bulk.

12. The important results which would accrue from carriage in bulk in the way described are :—

(1) a large saving in freight and handling ;
(2) greater carrying capacity in the railways ;
(3) partial cleansing of the grain in the very course of its loading and carriage in bulk ;
(4) complete cleansing of the grain at the terminal station through the shoots ;
(5) reduction to a uniform *minimum* of the refraction ;
(6) consequent highly improved condition of the grain sent to the London market.

The full saving of 1*s*. $7\frac{3}{4}$*d*. per quarter landed in England would, of course, greatly depend on the shipping companies consenting to carry the wheat in bulk. But if the trade took a decided turn in that way, and the advantages of the new departure became apparent, the shipping companies would not be slow to make arrangements to suit the advancing trade.

Reduction in refraction per-centage.

13. It is, however, of primary importance that the London market should definitely fix the degree of purity, *i.e.*, the refraction of Indian export wheat. London is the buyer, but she is in reality in ignorance of the capabilities of this country. The London merchants imagine that nothing under a 5 per cent. refraction is possible, and they determine the standards from the first few shipments of the season. What is required is that the London trade should send out a competent representative to this country, who will, on behalf of the British trade, authoritatively fix the degree of refraction of the Indian wheat. It is idle to expect the Calcutta merchants to do this; and the up-country dealers have not sufficient confidence to risk a standard of refraction which could be easily and safely abused.

If the London trade were aware that a 2 per cent. refraction was not only possible, but under a system of carriage in bulk and self-cleaning at the port, cheap and easy, it is not to be doubted that they would fix the standard at 2 per cent.; and that Indian wheat would rise in the European market. A very direct stimulus to higher-class cultivation in this country would be given; and *the one thing needful* would be supplied, *viz.*, the motive of self-interest in up-country traders would be brought into active operation, and would re-act on the Indian cultivator in a way that no Department of Agriculture or any other power on earth can act. Let the desire and certainty of gain from trading in a high quality of wheat once firmly get possession of the Indian village trader, and it will not be long before the Indian cultivator takes to sowing pure seed, cultivating the best varieties, keeping his wheat separate from other grains, adopting improved methods and economies in his cultivation and developing into what no unaided Department of Agriculture can ever make him—a keen, enterprising, intelligent, clever, thrifty farmer.

Probable effect on cultivators.

14. Still Departments of Agriculture can do something if they only set about their business in the right way. And here I come to the points noted in paragraph 3 and the first part of paragraph 5 of the Calcutta Chamber's letter. As to preaching to cultivators on the necessity of sowing their wheat separately and inculcating the duty of not mixing, all I have to say is that the best sermon that can be preached is the hint to them by the village trader that, unless their wheat is very nearly quite pure, he will not buy it as wheat at all, but as a mixed grain at a low rate like gram and barley. If (as it would be) this hint were followed up by action at harvest, and the cultivators felt the loss they had sustained by not heeding the trader's warning, they would soon mend their ways and take to those better habits which the Chamber desire them to be lectured about by officers of Government. I venture to assert that if 2 per cent. refraction were authoritatively fixed by the London trade, and if the Calcutta trade (as they would be obliged to) demanded accordingly, pure wheat would be got, and this would be the best sermon to the Indian cultivator. The two essential points are :—

(i.) that London should fix the standard, and that the whole Indian trade should be aware of its having been so authoritatively fixed ;
(ii.) that every question of refraction and classification should be disposed of by an independent authority at the port.

In this way alone can confidence be restored to the country traders, and unless there is confidence, it is vain to expect improvement. Once country dealers know that if they send wheat of 2 per cent. refraction as required in London, they will get the full price of this standard wheat and not be mulcted by intriguing agents from whose decisions about impurity they have no appeal, and in whose fairness they have no trust, they will see to it that the wheat sent is of the best and cleanest.

What the Agricultural Departments can do.

15. But, as I have said, Departments of Agriculture can do something. They can arrange for supply of the best seed at easy rates to cultivators all over the country, and they can encourage cultivators who sow it carefully by offering prizes for good samples exhibited at agricultural shows. It is in this way, perhaps, that the Department of Agriculture can best act on the mass of cultivators, and in so far as lay in my power with the means at my disposal I have acted in this way in the United Provinces. For the last two years quantities of from 800 to 1,000 maunds of specially selected and cleaned soft white seed have been annually distributed all over the country to cultivators whose names have been registered ; prizes have been offered and adjudged to cultivators who have produced the best samples of grain from this and other seed ; and most favourable terms for repayment, either in money or in kind at pleasure, have been arranged. The demand for pure seed from districts is constantly and largely increasing and will soon more than tax the powers of this Department to satisfy.

Supply of pure seed.

Accordingly, I am now engaged in negotiating with members of the recently-founded Agricultural Association in these provinces for the establishment by them of a joint-stock company for supply of pure seed to all districts, the management being subject to the control and supervision of this Department. His Honour the Lieutenant-Governor has shown the Association that he expects active and intelligent co-operation from them ; he has given them much encouragement, and has recognised the good that such an institution is capable of doing. I have, therefore, every hope that success will attend it. But it is difficult to work without the co-operation of District Officers. Some look on all attempts to effect improvements as doomed to failure, refuse their sympathy, and decline to co-operate. Fortunately, however, there are many officers who view such efforts in a different light, and admit that be the success great or small, it is the duty and

interest of the Government to do all it possibly can to foster the agricultural industry of the country, on which everything—revenue, trade, administration—absolutely depends.

Co-operation on Court of Ward's Estates.

In the matter of supply of good seed and encouragement to the growers, District Officers can do a great deal. Words and acts of District Officers are powerful levers. If the Collector of a district showed that he wished a better class of seed sown, started in a small way a competition among growers, promoted the establishment of agricultural shows, awarded prizes for the best grain, and publicly recognised the most meritorious cultivators and zemindars much good would be done, and if the Collector were only allowed to stay in his district and sustain the same personal interest for a few years instead of as now a few months, matters would improve rapidly.

Extension of railway communication.

16. As regards road and railway communications, to which the Chamber of Commerce allude, it is gratifying to find that the North-Western Provinces and Oudh are probably now foremost of all the Indian provinces. During the last three or four years railway extension has made rapid strides, and at the present moment there is no province in India so well served by railways as the North-Western Provinces and Oudh. Every rupee saved has been sunk in rails, engines, and waggons, and export goes on with astonishing rapidity and freedom at numerous points all over the country.

Still there are, doubtless, tracts where railways would be both remunerative and useful. Here the Department of Agriculture ought to make itself useful in advising on those routes where railway communications would be most beneficial and therefore remunerative.

Feeder roads.

17. As to road feeders the same thing may be said. There are parts of these provinces (*e.g.*, from Bánda to Rájapur) which are still sadly in want of permanent road communications, practicable for wheeled traffic all the year round; and perhaps the matter of good feeder roads needs more attention now than do the railways. But it seems to me, from what I have seen and heard of the state of things elsewhere, that the outlets by good roads to the railway lines for the produce of these provinces are more numerous and more complete than those of any other province in India.

Initial impetus to improvement must come from English importers.

18. I would only repeat, in conclusion, that in my opinion endeavour in India to develope the wheat trade will be comparatively infructuous unless backed up by influence in England. It is the London merchants who must give the initial impetus. That impetus once given will be communicated rapidly from the ports to the large country marts, from the marts to the villages, and from the villages to the millions of cultivators who raise the wheat, which, if it only can get a fair chance will, ere long, outstrip its American and Russian rivals, and firmly establish itself in the principal markets of Europe.

Since writing this Note the following case has been brought to my notice:—

In June, 1886, three bags of old wheat belonging to a native agent of a well-known European firm were seized in Muzaffarnagar by order of the Magistrate and samples sent for examination to the local medical officer. The medical officer pronounced them to be quite unfit for human food. The agent, on examination by the Magistrate, stated that he had bought 24 maunds of the condemned grain, and had used it for mixing with other wheat in the proportion of about 1 to 10. He added that before doing so he had reported to his employers that he was unable to buy wheat for them at the rate at which they had allowed unless he was permitted to mix old wheat with new; and that he sent a sample of the mixture for approval. The agent produced copies of correspondence before the Magistrate, which showed that the Bombay firm had approved of the sample, and ordered their up-country branch to purchase accordingly. The agent further stated that the wheat he used for mixing was purchased by him, at 33 seers per rupee, at a time when good wheat was selling at from 16 to 18 seers per rupee.

It will be admitted that facts like these go far to confirm the opinions expressed in paragraphs 4 and 5 of my Note. If, as seems certain, a large European export firm gave its sanction to an admixture of 10 per cent. of rotten grain—pronounced by medical authority to be unfit for human food—with good wheat for the Bombay market, what wonder is it that native dealers in the interior follow the example?

PUNJAB.

39.

GOVERNMENT OF THE PUNJAB to the GOVERNMENT OF INDIA, No. 259, dated 23rd December 1886.

Report by Punjab Government.

Adverting to correspondence ending with Mr. Bayley's letter No. 409A., dated 16th May 1885, on the subject of the construction of warehouses for the storage of wheat, and with special reference to paragraph 3, I am directed to forward, for the information of the Government of India, a copy of the correspondence noted below,* and to say that the Lieutenant-Governor concurs in the opinion of the Financial Commissioner, expressed in paragraph 5 of his letter of 26th November, that as attention has been drawn to the advantages of providing sufficient storage for grain and other commodities at the principal exporting stations on the railway, and a commencement has been made towards providing suitable accommodation at places where it is likely to pay, and where the local and municipal authorities are in favour of establishing warehouses, nothing more in the direction appears feasible at present.

40.

FINANCIAL COMMISSIONER (Honorable Colonel G. W. DAVIES, C.S.I.), Punjab, to GOVERNMENT, PUNJAB, No. 1,025, dated 26th November 1886.

Action taken in providing warehouses for storage.

On receipt of your letter No. 227, dated 29th July 1885, asking for a report on the subject of the construction of warehouses for the storage of wheat, enquiry was made from the Manager of the North-Western Railway as to the stations from which the greatest export of wheat and other grains takes place, and where in his opinion it is most desirable that warehouses should be constructed. In reply† he gave a list of the following stations :—

1. Ludhiána.
2. Ferozepore.
3. Kasúr.
4. Lahore.
5. Amritsar.
6. Dinanagar.
7. Gujar Khan.
8. Mooltan.
9. Gujránwála.

2. On receipt of this reply the Commissioners of Lahore, Jullundur, and Ráwalpindi in whose divisions these stations are situated, were addressed and were requested to obtain from the Deputy Commissioners of the several districts in which the stations mentioned in the Manager's letter are situated reports as to the advisability of erecting warehouses at these places, after consulting the Municipalities adjoining the stations, the commercial public, and the railway authorities.

The result is given in the original correspondence herewith submitted as detailed below,‡ of which a précis also is appended to this letter.

3. From this correspondence it will be seen that arrangements are already in train for erecting warehouses at Lahore, Kasúr, Batálal, and Pathánkot; that at Amritsar a warehouse is considered unnecessary, as Messrs. Ralli Brothers have erected large sheds of their own for cleaning and storing grain; and that at the remaining stations mentioned by the Manager, North-Western Railway, the construction of warehouses is, for the reasons given by the local officers, not considered feasible in the present state of feeling on the part of the traders.

4. At Gujar Khan, which is the largest exporting station on the Lahore and Peshawar Branch of the North-Western Railway, there is no municipality, and if further accommodation than that already in existence is required for the storage of grain, it must be provided by the railway administration itself. But the question at Gujar Khan must remain in abeyance until it is decided whether any change in the

---

* Financial Commissioner's No. 1,025, dated 26th November 1886, and enclosures.

† Manager, North-Western Railway, No. 656, dated 1st March 1886, to this office.

‡ Commissioner, Lahore, No. 682, dated 24th August 1886. Commissioner, Rawalpindi, No. 557, dated 14th September 1886. Commissioner, Jullundur, No. 3,179, dated 16th October 1886. Commissioner, Jullundur, No. 8,194, dated 19th October 1886.

direction of the line will result from the surveys which are now in progress with the object of reducing the severe gradients at present existing on portions of the line.

5. I am to add that the wishes of the Government of India have now been complied with. Attention has been drawn to the advantages of providing sufficient storage for grain and other commodities at the principal exporting stations on the railway, and a commencement has been made towards providing suitable accommodation at places where it is likely to pay, and where the local and municipal authorities are in favour of establishing warehouses. Nothing more in this direction appears feasible at present.

41.

Précis of Correspondence forwarded by Financial Commissioner, Punjab.

Commissioner, Lahore's No. 682, dated 24th August 1886.

Reports of local officers. In reply to our No. 1,604 of 11th March 1886, forwards reports of Deputy Commissioners, with whose views he agrees.

Mooltan. *Deputy Commissioner, Mooltan.*—After consultation with Municipal Committee is of opinion that no bonded warehouse is necessary, the total amount exported being only 16,000 maunds.

Lahore. *Deputy Commissioner, Lahore.*—Construction of a bonded warehouse at Lahore has been sanctioned. Site alone remains to be settled. Construction of a bonded warehouse at *Kasúr* is pending the sanction of a design.

Amritsar. *Deputy Commissioner, Amritsar.*—No bonded warehouse required, more especially as Ralli Brothers have lately erected a large shed close to the goods shed of the station for cleaning and storing grain.

Gurdáspur. *Deputy Commissioner, Gurdáspur.*—No godown necessary at *Dinanagar*, the accommodation at railway station being sufficient. Accommodation is required at *Pathánkot* and *Batála*. Exports at Pathánkot amount to four lakhs of maunds per annum. It is proposed to convert the sarai into a warehouse for storing grain and sugar. At Batála the Municipal Committee have recognised the necessity of some accommodation, and a sub-committee has been appointed to prepare plan and estimate.

Commissioner, Rawalpindi's No, 557, dated 14th September 1886.

Forwards letter from Deputy Commissioners, Gujránwála and Ráwalpindi. The most important point on the line in the district is Gujar Khan, where a warehouse is required, but the place not being a municipality no funds are forthcoming. Moreover as that part of the line is being resurveyed with a view to possibly altering its course, no definite proposals can be made till the result of the survey is known. The Municipal Committee, Gujránwála, thinks the proposal a good one, but cannot say whether it would pay. Apparently there is no urgent need.

Commissioner, Jullundur's No. 3,179, dated 16th October 1886.

Forwards letter from Deputy Commissioners, Ferozepore and Julundur.

Ferozepore. *Deputy Commissioner, Ferozepore.*—Is of opinion that such warehouses would be little used. Mr. Coates, grain merchant, has a large godown of his own, but has never had applications from native traders for the use of it.

Jullundur. *Deputy Commissioner Jullundur.*—Neither the Deputy Commissioner, Municipal Committee, or the traders are in favour of erecting a warehouse.

Commissioner, Jullundur's No. 3,194, dated 19th October 1886.

Forwards report from the Deputy Commissioner of Ludhiana. Deputy Commissioner and municipality are of opinion that bonded warehouses would not be used. There are two empty ones close to the station already. Commissioner suggests that warehouses divided into compartments, of which the hirer could keep the keys, within the railway yard might be more popular.

42.

CHAMBER OF COMMERCE, Karachi, to GOVERNMENT OF INDIA, dated 26th October 1886.

Opinion of Karachi Chamber of Commerce.

I have the honour to acknowledge receipt of your letter No. 767—59—12A., Agricultural Department, dated Simla, the 30th September, with its accompaniments, on the subject of the wheat trade of the Punjab, and asking the views of the Chamber on the question of constructing warehouses at railway stations for the storage of grain.

In reply, I have the honour, by desire of the members, to say that this Chamber is of opinion that the construction of warehouses near railway stations for the storage of grain is a very desirable measure, and one calculated to promote and facilitate the trade passing from the cultivating districts to the port of export. The stations where such warehouses are erected should, however, be decided by the Local Government and railway officials on the spot, who are better able to say where such godowns are needed, and are also able to state the approximate extent to which the warehouses, if constructed, would be utilised.

43.

GOVERNMENT OF INDIA Public Works Department, to GOVERNMENT OF INDIA, Revenue and Agricultural Department, No. 753 R. T., dated 22nd August 1885.

Demurrage charges on Punjab railways.

With refence to Revenue and Agricultural Department endorsement No. 67A.—42-4 dated the 16th May 1885, forwarding, for an expression of opinion, copies of correspondence on the subject of the necessity for providing facilities for the development of the wheat trade of the Punjab, the undersigned is directed to forward for information copies of reports by the Managers of the Punjab Northern and Indus Valley State Railways, on the questions of the demurrage charges levied by these railways and of the provision of warehouses, and to say that the Government of India in the Public Works Department endorses the opinions expressed by these officers.

2. The attention of the Revenue and Agricultural Department is, at the same time, invited to the remarks in paragraph 3 of the report of the Manager, Indus Valley State Railway, regarding the warehouses at Larkhana and the imposition of octroi duty.

44.

OFFICIATING MANAGER, Punjab Northern State Railway, to DIRECTOR-GENERAL OF RAILWAYS, No. 3,113, dated 17th June 1885.

As directed in your letter No. 329T., dated 13th June 1885, I have the honour to report on the questions raised in paragraphs 10 and 11 of Resolution No. 95, dated 19th March, by the Honourable the Lieutenant-Governor of the Punjab.

Wheat freights on Punjab Northern State Railway.

2. As regards the remark that railway freights to Karachi must run high, I would observe that wheat is carried over the Punjab Northern State Railway at a rate of $\frac{1}{8}$ pie per maund per mile, lower than which there is no rate for the carriage of wheat by railway in India. I should be very glad to see this made the through rate to Karachi, and trust that the through charge will be reduced next year.

Demurrage.

3. The charge for demurrage on goods is no doubt unpopular among the native community, but it can be altogether avoided, and considering that 48 hours or more is allowed for the removal of goods, it should seldom be incurred. The trader would like to leave his goods at the station at the risk of the railway for an indefinite period in many cases, hoping to dispose of them without any cost for cartage or storage. The general adoption of such a practice is obviously objectionable. The chance of theft would be greatly increased, and necessarily accommodation would have to be greatly enlarged.

Provision of warehouses.

4. The question of warehouses as depôts of trade is of the first importance, but the establishment of these has not been considered as falling within the duties of railway administrations. On this subject I would invite attention to Resolution in the Home, Revenue, and Agricultural Department, No. 5,667, dated 30th April 1881. The establishment of such godowns on a proper system would do much to develope the grain trade of the Province, and would, in some measure, mitigate the want of feeder roads; but I am inclined to think that they would have the contrary effect to that mentioned in paragraph 2 of the Resolution, as on any sudden rise of the market rate all the traders having grain in the warehouse would desire its immediate despatch by

rail. Be this, however, as it may, I am convinced that this question is in the first rank of importance, as regards the grain trade of the Province, but that it cannot be considered as a legitimate function of railway enterprise.

Your letter under reply and the connected papers have, as desired, been sent on in original to the Manager, Indus Valley State Railway.

45.

MANAGER, Indus Valley State Railway, to DIRECTOR-GENERAL OF RAILWAYS, No. 370, dated 3rd August 1885.

I have the honour to return your No. 329T., dated 13th June 1885, and enclosures, and to report as follows on the question of demurrage and warehouses.

Demurrage on Indus Valley State Railway.

2. It would, no doubt, be highly popular among the trading community if the railway charge for demurrage were abolished, until in a rush of traffic the railway had entirely to stop carrying goods until its premises were cleared, which would be the inevitable result of allowing the railway premises to be converted into store yards. Two clear days, not counting the day on which goods arrive, are allowed free of demurrage on this and connected lines. This seems a very liberal allowance. It compels a railway to find room free of charge for as much as it can bring in during three days; it acts as a powerful stimulant to traders to remove their goods rapidly, thereby allowing the railway to work to its full carrying capacity, and the amount received by a railway for demurrage is usually a very inadequate compensation for the loss, delay, and limit of its carrying power, caused by accumulations of goods during a rush of traffic to any particular station.

Warehouses and octroi.

3. Warehouses in the vicinity of stations would seem to be chiefly wanted as a means of avoiding the trouble and loss connected with the payment and refund of octroi. This was one of the principal objects which induced the local authorities at Larkhana to build bonded warehouses. This is one of the chief exporting stations on this line; the warehouses in question are very convenient, being close to the station, and are rented at a fair interest on their cost. In similar circumstances they might be useful elsewhere. But if octroi were abolished on all items of which local consumption bears but a small proportion to the export trade, we should, I think, hear very little of the want of warehouses.

4. The want of storage room at Sukkur is a very special case. Enormous quantities of grain and seeds now come to Sukkur by boat and take the rail at Sukkur for Karachi. Storage room is therefore required along the river front, which is close to the boats and the railway. This river frontage is limited; more ground requires to be occupied and served by fresh sidings at great cost; whereas perhaps in a few years, as railways extend in the Punjab, the amount brought into Sukkur by river may greatly diminish.

Freight rates.

5. The above two matters of demurrage and warehouses are the only ones referred to the Public Works Department, but I may perhaps be permitted to add a few remarks on some other points in the Punjab Government Resolution No. 95. Paragraph 10 admits and deplores that railway freight to Karachi must rule high. This seems rather unfair to this railway, which first introduced the present low standard of rates for grain and seeds in 1882, afterwards followed by the lines to the other ports, so that now the rates are almost the same, *viz.* :—

	Miles.	Rate per maund. R A. P.
Delhi to Bombay - -	888	0 11 0 grain. 0 11 6 seeds.
Lahore to Karachi - -	821	0 11 9 grain and seeds.

The low rates on this line are maintained notwithstanding a very poor passenger traffic as compared with other lines and an absence of traffic which can bear high rate, so that the average sum received for carrying one ton one mile is lower on this line than on any other line in India.

6. That, as stated in paragraph 14 of the Resolution, the Sukkur bridge will give a great impetus to export trade and effect a saving in time and money, is a fallacy so well known to you that I should not allude to it if it did not seem desirable to notice it when laid down on such high authority. The export trade suffers very little delay and no charge from the want of a bridge, and the rates to and from Karachi are already quite as low as in the case of the other ports.

CENTRAL PROVINCES.

46.

CHIEF COMMISSIONER, Central Provinces, to GOVERNMENT OF INDIA, No. 9,038, dated 28th October 1886.

Referring to your letter, No. 768—59–11, dated 30th September 1886, on the subject of the construction of warehouses near railway stations for the storage of wheat, which was brought to the attention of this Administration in Circular No. 67—42–4A., dated 16th May 1885, I am directed to forward a copy of a letter* recently addressed to the Government of Bombay, which will indicate what steps have been taken in this direction in these Provinces.

Acquisition of land for warehouses.

2. Mr. Fitzpatrick agrees with Mr. Crosthwaite in thinking that the action which has been taken in acquiring plots of ground in the vicinity of railway stations may be anticipated to effect all that can be expected of this Administration in this matter. It appears to be entirely in accordance with the views of Government regarding the co-operation of Government with private enterprise. This Administration has undertaken to provide sites for storage godowns at the places where they may be required. It rests for private enterprise to construct the godowns.

47.

CHIEF COMMISSIONER, Central Provinces, to GOVERNMENT OF BOMBAY, Public Works Department, No. 753, dated 10th September 1886.

Referring to your letter, No. 1,678, dated 27th July 1886, with annexures, on the above subject, I am directed to inform you that it was decided by this Administration some time ago to acquire a plot of ground in the close vicinity of every railway station in the provinces which would serve as a site for warehouses should these at any time be required, and already a plot has been selected and taken up at nearly every station except those at which the existing traffic is quite insignificant. It is proposed to allot sites to private persons for the erection of warehouses on these plots either without charge or at a very low charge, and the Officiating Chief Commissioner, as at present advised, does not consider that he would be justified in incurring expenditure in order to do more than this, or that large sums should be spent either from provincial or local funds in erecting warehouses, especially at this time of financial pressure. In providing sites which traders might have a difficulty in acquiring for themselves, Mr. Fitzpatrick thinks that the Government is doing all that can be expected of it. The warehouses should be erected by the traders themselves, and they will certainly be erected when they are really required.

Warehouses should be erected by traders.

2. I am to add that it is by no means easy for the Government to determine beforehand at what places storage accommodation is likely to be made use of. The experience which Mr. Fitzpatrick has had of the well-meant efforts of himself and other officers in cases more or less similar has been that in a considerable proportion of cases buildings have been erected which have been but little used.

BERAR.

48.

RESIDENT, Hyderabad, to GOVERNMENT OF INDIA, No. 454, dated 13th December 1886.

Action taken in Berar.

The Resident considers that although careful selection of pedigree wheat for seed is not yet either the practice or even the aim of the cultivator in Berar, yet the correspondence under transmission shows generally that the presence of purchasers for the European market is bringing home to the people the benefit of attention to this point. What can be done in the way of instruction and advice in the shape of circular orders appears to have been imparted in the same spirit as that advocated by the Government of the Punjab. The Resident concurs in the Commissioner's view that the effect of prizes has so narrow a range that it hardly remunerates the cultivator for

* No. 753S., dated 10th September 1886.

the expense and trouble of competition; and the exhibition of specimens is small, if not made compulsory, and in that case such a system does more harm than good. Mr. Cordery is not prepared to press for any more direct measures of encouragement than have already been effected; but the result of experiments with new varieties of seed now going on will be watched with much interest and reported upon.

49.

COMMISSIONER, Hyderabad Assigned Districts, to RESIDENT, Hyderabad, No. 5,913, dated 22nd November 1886.

* * * * * *

Prizes for wheat cultivation of little utility.

3. The Agricultural Association at Amraoti suggest among other things for the improvement and encouragement of wheat cultivation that prizes should be offered. I am of opinion that no good would result from offering prizes. The ryots now fully understand the mischief done by sowing wheat mixed with other grains, and buyers give them practical illustrations of the disadvantages of offering dirty wheat for sale in the market by offering lower prices for it, and accounting for so doing by the sale of the wheat. A lesson thus learnt does the ryot more good than any amount of prizes would do, and he is keen enough to profit by the lesson when it so closely concerns his pocket.

4. In 1883 a circular was issued advising cultivators to take care to sow nothing in the same field with wheat, and impressing on them the importance of keeping both the hard and soft varieties of wheat quite distinct in preparing their seed for sowing; also in seeing that their floors are perfectly clean before they commence to thresh or winnow wheat, to put nothing but clean wheat into bags, and to see that on the way to the market dirt does not get into the bags. It was also explained that if these precautions are observed, the result will be an increase of the price at which their wheat will be bought. I do not think that we can do more than advise cultivators.

Improvement will result from influence of trade demand.

5. District Officers in Berar have also not been unaware of the importance of improving the quality of the wheat crop. Experiments instituted with this object have been made in almost every district. The Deputy Commissioner, Ellichpur, obtained from the Nerbudda Valley as seed some of the best quality of wheat from there, but found that it utterly failed in Berar. All necessary change in this direction will no doubt be brought about by the mere fact that European buyers are in the market to offer higher prices for one quality of wheat than another. The cultivators are quite alive to their own advantages. Formerly no particular attention was given to the different qualities of wheat, but since buyers for the European market have arrived, the value of these qualities has been distinguished.

6. As regards the improvement and development of the wheat trade, the first great requirement in providing good roads is not lost sight of. The main lines of communications, which extend to over 655 miles, are kept in excellent condition. The several branch lines of district roads leading to the railways in each district, which extend to over 3,000 miles, are kept in good repair.

Warehouses sufficiently provided for.

As regards warehouse accommodation, storage sheds have been erected at Mulkapur, Nandura, Murtizapur, and Dhamangoon. Those at the three places first named from local funds, and at Dhamangoon by Messrs. Ralli Brothers, who are amongst the largest importers of grain in the province. Messrs. Ralli Brothers have also rented a piece of ground near the railway station at Amraoti, where they intend to store grain in sheds. The sheds erected at the railway stations above named are only used by the people in the monsoon months, when the grain traffic is nearly over. At other stations on the line of railway the want of sheds is not felt, as the towns are close to the stations, and traders store their grain in pits in the towns. Besides, during eight months in the year people can store their grain in the open ground with safety. During the other four months there is generally little doing, as roads are generally impassable, and when there is, the accommodation available at the stations as a rule suffices, for during these four months the cotton season is over, and the wheat trade has the whole railway accommodation to itself.

50.

DEPUTY COMMISSIONER, Buldana District, to COMMISSIONER, Hyderabad Assigned Districts, No. 1,611, dated 25th June 1885.

In acknowledging the receipt of your letter No. 2,923, dated 19th June 1885, I have the honour to state that there are no municipalities in this district, but the Deputy Commissioner, from local funds, has erected sheds at the two principal stations, viz., Mulkapur and Nandura, the right to collect the fees in which were lately sold by auction for the current year (1885–86), and fetched only R.26. Buldana.

2. These sheds are, in Berar at least, not required. The people can store their grain on the open ground with safety during eight months in the year. During the other four months there is generally little doing, and when there is, the accommodation available at the stations as a rule suffices, as during those four months the cotton season is over, and the wheat trade has the whole railway accommodation to itself.

3. I am requested to "submit proposals for the encouragement and increase of "wheat cultivation and for the improvement and development of the wheat trade."

In reply, I have the honour to state that I have little to recommend except that on our roads broken stone metal be used instead of moorum, which will not stand the traffic, and that when this has been done all over the district, that then bridges be built instead of causeways as at present.

The railway returns for Berar, when compared with even those of the Central Provinces, will show that we are but little behind in our exports, which proves that we are doing very well and only require high rates in Bombay to again export wheat in almost limitless quantities.

51.

DEPUTY COMMISSIONER, Ellichpur District, to COMMISSIONER, Hyderabad Assigned Districts, No. 1,863, dated 18th August 1885.

I am uncertain if a reply is expected of me so far as measures in this district are concerned to your Circular No. 2,923, dated 19th June last, *in re* the improvement and development of the wheat trade, for we are not on the rail and the city municipality is not called on to do anything. Ellichpur.

2. In case it is, following the classification of the difficulties that present themselves in such matters under the two heads given in the resolution* accompanying your letter, viz., as—

Firstly—Economical.
Secondly—Administrative and physical.

I would say that the removal of the first lies chiefly, if not wholly, in the hands of the trade and in the hands of those whose personal interest is connected with wheat culture. Government, as Government, so far as my experience goes, can seldom in this direction usefully interfere. If the abuses or difficulties stand in the way of profits, trade instinct will certainly sooner or later clear them away. If they do not touch profits, they practically do no harm to those most interested, however theoretically undesirable they may appear to outsiders to be. Government interference with cultivation or trade deprecated.

For example, to take the case of the delivery of dirty and mixed grain which is deplored in the resolution,† what keeps the practice alive? Nothing but that the traders or their middlemen-representatives in the market make no difference in the price they offer between the sifted and clean and the dirty article. No body of men *in their own interests* are keener or sharper, I believe, than our kunbis, and as long as they see that they can get as good a price for the dirty and adulterated as for the cleaner and purer stuff, they will never take the extra trouble and expense that securing the latter obviously entails: why should they? The real fact is trade on the platform and in the press—trade, pushing the Government to do this and that—preaches a morality which in the market-place it does not practise.

3. As to the second class of difficulties, the administrative and physical, I am not in a position as to the administrative to discuss the bearing of the Great Indian Peninsula Physical and administrative difficulties.

* Paragraph 4. † Paragraph 5.

Railway freight charges on our wheat trade, nor to assert that relief in this direction is either desirable or possible. Our physical difficulties, however, are gradually being overcome as the Public Works forecast drawn up some years ago is being worked out, opening feeders* to the main system of the Province, viz., the Great Indian Peninsula Railway. It is not necessary in this letter to re-discuss the forecast proposals since work is annually being pushed on as rapidly as funds permit. All districts cannot be served at once; projects must of course take their turn in order of apparent merit, and they have also to wait on the departmental exigencies of the Department Public Works. For these reasons what was proposed here for the Duriapur taluk and in part for the Mailghat as more immediately desirable remains in part to be accomplished.

52.

Amraoti.

DEPUTY COMMISSIONER, Amraoti District, to COMMISSIONER, Hyderabad Assigned Districts, No. 544, dated 11th September 1885.

Warehouses at Amraoti.

The next question is as to the facilities for storage of grain at railway stations; the Amraoti Municipality have discussed the subject on a former reference and arrived at the conclusion that there was no necessity for any godowns here, and that it would not pay them to erect them.

Messrs. Ralli Brothers, who are the largest exporters here, have rented a piece of ground near the station, where they intend to store grain in sheds; other traders here store grain, I believe, in cellars in the town, and I have never noticed any inconvenience from want of sheds, except perhaps during a scarcity.

I erected a small shed at Murtuzapur, which is, however, at present not much used; I have placed it under the local committee, and I intended if it was used to make another.

53.

Akola.

DEPUTY COMMISSIONER, Akola District, to COMMISSIONER, Hyderabad Assigned Districts, No. 1478, dated 18th October 1886.

In reply to your No. 2,923 of the 19th June 1885, on the subject of the improvement of the wheat trade and the construction of warehouses near railway stations for the storage of wheat, I have the honour to report as follows:—

Encouragement and advice to cultivators.

Instructions have long ago been issued to all the tehsildars in the district in the spirit of those contained in the printed Resolution of the Punjab Government, copy of which was received with your letter under reply, and it now only remains to be seen whether the action taken will be productive of any satisfactory results. Cultivators in this province are, as a rule, alive to their own interests, as proved by the fact that favourable seasons have always been accompanied by extended cultivation of the staple; while seasons believed to be unfavourable have been attended with a large diminution of the area under the crop.

All that needs to be done is to encourage the cultivators to raise a better and more superior description of wheat than that usually raised in most parts, and in this direction the tehsildars have been asked to exert themselves.

Provision of warehouses by municipalities.

Referring to paragraph II. of your letter under acknowledgment, I regret that nothing has yet been done either by municipalities or local committees in the matter of construction of warehouses near railway stations for the storage of wheat. The action taken in this district on receipt of Resident's Book Circular No. XII. of 1881, and the subsequent letters from your office was duly reported in the letters from this office marginally noted.†

From this correspondence it will be seen that none of the municipalities feel justified in moving in the matter just yet. The fact is that local circumstances, and the

---

* Paragraph 7 of the Resolution.

† No. 114, dated 24th January 1882, with endorsement No. 1,301, dated 8th October 1885, with enclosures.

carrying and removing capacity of the Great Indian Peninsula Railway at the stations in this district have hitherto been such that the want of a warehouse has never been keenly felt; and until such want arises, it can hardly be expected that any definite action will be taken by municipal or other local bodies in the direction of investing their funds in warehouses.

A copy of your present letter has, however, been circulated to all the municipalities in the district, in view to the subject being borne in mind whenever an opportunity should occur for giving effect to the proposals of Government in the matter.

54.

DEPUTY COMMISSIONER, Basim District, to COMMISSIONER, Hyderabad Assigned Districts, No. 3,045, dated 31st October 1885. — Basim.

The wheat in this district grows so short that it has to be cut close, and this causes many roots with the mud sticking to them to be gathered; hence there is sometimes a certain amount of dirt that gets introduced with the grain. The threshing floors are what the people have always used, and no amount of talk or persuading will make them change these. — Natural difficulties in cleaning wheat.

It will be years, if ever, before we can induce the ordinary cultivator to thresh wheat on a wood, canvas, or matting floor, or cleaning the grain with a fan.

The arrangement suggested in paragraph 5 of stacking wheat in sacks would be very expensive and inappropriate, as the sacks would have to be stored in some room and the wheat in them would be much more liable to injury from insects and rats than in the *poes* and *kangees* of the present day.

Machinery for cleaning grain at present is too costly to be introduced by private persons.

The admixture of other grains, such as "kardi" (rai) mustard, into wheat has been put a stop to as much as possible, but those cultivators who have only a field or two find it very difficult, owing to insufficiency of land for other minor produce.

The low price of wheat and its constant fluctuations compared with the high and steady price of linseed makes the latter a much more favourite crop in this district.

There are no large merchants in this district; all are petty traders.

If cultivators could get good prices for the fine kinds of wheat, and merchants would combine and refuse to take any but good and well cleaned wheat, the cultivators would soon learn that it is worth their while to grow the finer sorts and to clean their wheat more thoroughly; but as long as there is this great competition among merchants, and the kunbis can sell their dirty wheat and baser sorts for the same or nearly the same price as the finer and clean, they naturally will not put themselves out of the way to grow the finer sort or take the extra trouble in cleaning. The only remedy lies in the hands of merchants themselves. — How clean wheat might be obtained.

55.

SECRETARY, Agricultural Association, Amraoti, to COMMISSIONER, Hyderabad Assigned Districts, No. 111, dated 10th August 1885.

I find that the wheat trade of India suffered chiefly from four causes; (1) that the wheat prepared for markets here is mixed with soil and other smaller grains. This dirty condition of our wheat cannot command to it a high price; (2) that want of cheaper communication and export throughout the interior and exterior of the wheat-producing parts of this province; (3) that any such system or measure has not as yet been adopted by which the wheat-grower and traders might be always kept informed of the high rates paid to Indian wheats of the best description, of the classes of wheats preferred by foreigners, and of the measures and weights used in foreign markets; (4) that in the wheat-producing districts of India no large centres of trade are established and none of the large centres at present existing are in proximity to any large railway station. Moreover, at such centres of trade no large and accommodating warehouses have been built. — Four causes injuriously affecting the wheat trade.

All these defects have been demonstrated in the annexed Punjab Government resolution, and measures for remedying these defects are also ably and exhaustively suggested. In addition to them I have to make a few remarks respecting each of them, which I hope shall be useful to promote the wheat trade of this province—

Remedies suggested.

1st. Brokers or middlemen of grain trade should be specially requested to refrain themselves from receiving dirty or mixed grains, or at least to rate it at a very low price, or all grain brokers should be compelled to take licenses as is done by the cotton-market brokers. A set of rules for granting such licenses be framed and passed by the sanction of the Resident. In the body of these rules a section of the following purport be inserted:—that no license holder should ever encourage the sale of dirty or mixed grains under penalty of fine. The fund collected by the sale of these licenses be made over to the proposed Association, or the work of issuing such licenses be better entrusted to it. The Association should see its way at its earliest convenience and with the strictest economy to purchase from its savings some steam-threshing and cleaning machines.

2nd. Want of cheaper communication be supplied by extension of branch railways or tramways where possible. These branch railways or tramways should traverse all the places, small as well as large, throughout wheat-producing parts of this province. The proposals and plans for constructing such branch railways or tramways be made by the Association.

3rd. The Association, if formed, should be requested to prepare the statistical and other information which shall prove beneficial and encouraging to growers of as well as to traders in food grains.

4th. For the sake of experiment at present the following four railway stations be selected as centres of trade in Berar, Amraoti, Dammergaum, Khamgaum, and Mulkapur. Warehouses, if practicable, be also built there. They may be built either by Government or by municipalities where they exist, or by the proposed Association.

With a view to develope and improve the wheat trade, &c., I have suggested four means above referred to. I have also connected the Association with each of these measures in its execution. For I am of opinion that if such a useful body be organised, and if the Local Government shall cordially assist and co-operate with it, a new era shall be opened in the history of commerce of this province.

In addition to all the measures, I also think that if the *export duty on grains* at least be lessened, it shall give a great stimulus to the exportation of grains from India.

Competition of linseed with wheat.

Native merchants argue that the linseed production has, for the last few years, been making rapid strides, as higher rates than wheat per khandi are being secured for it, and that, unless either the wheat should command the higher rate than linseed, or the linseed cultivation should decrease, production of wheat shall not be increased or encouraged; consequently, until any of the two things should happen, the wheat trade should neither be developed nor improved.

Ajmere.

56.

From Chief Commissioner, Ajmere Merwara, to Government of India, No. 742—210, dated 11th July 1888.

With reference to your office endorsement No. 1,765 I., dated the 1st June 1885, forwarding, for information and guidance, copy of Revenue and Agricultural Department Circular No. 67A—42–4 regarding the provision of increased facilities for the wheat trade, I have the honour to enclose, for such orders as the Government of India may deem necessary, copy of a letter No. 1,656 R, dated the 2nd July 1888, and of its enclosures, from the Commissioner Ajmere-Merwara, from which it will be seen that the wheat trade of the district is very insignificant and the means of transport more than sufficient.

57.

From Commissioner, Ajmere-Merwara, to Chief Commissioner, Ajmere-Merwara, No. 1656 R., dated 2nd July 1888.

With reference to the circular of the Government of India noted below,* which forwarded a resolution by the Government of the Punjab on the subject of the wheat trade of that province, I have the honour to submit the following report.

2. Before leaving Ajmere Mr. Whiteway, settlement officer, noted that "the terms "of this circular do not seem applicable to Ajmere-Merwara. These districts," he observed, "are small in area, they produce but little wheat, and their export trade is "practically inappreciable."

3. A return supplied to me by the Traffic Department of the Rajputana-Malwa Railway last year does not show what export of wheat there was by the railway, grain and pulses, including wheat, being all lumped together; but the Assistant Commissioner of Ajmere was informed by the Agent of the Railway last January that wheat was then being imported into Ajmere, and there can be no doubt as to the accuracy of Mr. Whiteway's remarks just quoted. A reference to the statement of crops cultivated in Ajmere-Merwara, appended to the administration Reports from 1880–81 to 1885–86, shows that the area under wheat increased considerably in 1882–83 and 1883–84 and decreased considerably in 1884–85. In 1885-86 it was under 5 per cent. of the total area under cultivation in Ajmere. The figures for Merwara are not available.

4. The result of the inquiries made and action taken in respect to the circular under notice may be seen from the reports attached from the Assistant Commissioners, the Deputy Magistrate of Kekri and the Tehsildar of Ajmere. I agree with what Mr. Bayley writes on the subject. There seems to be no need and very little scope for administrative action at present. I will see what can be done to introduce the white wheat recommended as opportunity offers. When the cultivation of wheat is extended measures for cleaning it should engage attention. As to facilities of transport, there is no ground for complaint at present. The suggestion made by the Tehsildar of Ajmere that the main points treated of in the Resolution of the Punjab Government might be embodied in a pamphlet and circulated in the vernacular, so as to keep before the cultivator the objects aimed at in it, appears to be worthy of adoption. It is possible that some simple directions on the subject have been circulated in the Punjab. If so, I should be glad to have copies of them.

58.

From Assistant Commissioner, Merwara, Beawar, to Commissioner, Ajmere-Merwara, No. D.—122 M., dated the 7th June 1888.

With reference to your letter No. 68 R., dated the 7th March 1887, calling for my remarks on the subject of providing facilities for improving the wheat trade in India, I have the honour to report that little wheat is cultivated in Merwara in comparison with other crops, owing to its being subject to a disease known locally as "roli," a kind of red blight or rust, which first attacks the stem of the plant, and sometimes the ear, and injures the growth of the grain. There are two descriptions of wheat grown in this district, viz., *baja* and *kata*. *Baja* is a soft red grain, and is used for making into *atta*. *Kata* is a hard white grain, and is suitable for dullea, soojee, flour, &c.

2. *Baja* is principally grown in the Beawar Tehsil, while *kata* wheat is more general in the Todgurh Tehsil. *Kata* is not so subject to "roli" as *baja*; on the other hand it does not fetch quite so high a price.

3. During the last year I found that in the Todgurh Tehsil, owing to the damage sustained by the opium crops from frost, and a fall in the price of opium, the zemindars were cultivating wheat where they used formerly to grow poppy.

4. The trade in wheat in the Beawar market has lately become brisk, and although most of the wheat comes from Marwar, yet this will also effect, to a certain extent, the cultivation of this grain in the district. Improvement of the means of communication

* No. 67A—42-4, dated 16th May 1885, in the Revenue and Agricultural Department.

within the district would tend to facilitate the trade in this as well as the other products of the district, for which a ready and brisk market exists at Beawar; and this being an imperial question, I would venture to suggest for your consideration in this connection whether the main road running down Merwara should not be kept up as an imperial road. If the road were made easier for traffic it would reduce the cost of transport and thus facilitate trade.

59.

From Assistant Commissioner, Ajmere, to Commissioner, Ajmere-Merwara, No. 63, dated 16th January 1888.

In acknowledging the receipt of your letter No. 67R., dated the 7th March last, I have the honour to enclose a translation of a report by the Deputy Magistrate of Kekri and a copy of a note by the Tehsildar of Ajmere on the subject of wheat. The result of the experiments which it was proposed to try and which are, I presume, now being carried out in Kekri may be awaited, but it will be observed that the Tehsildar practically agrees with Mr. Whiteway in thinking that no action on the part of the district authorities is likely to be of much use, as Ajmere is not, to any great extent, a wheat-producing district, and it is hardly a wheat-exporting district at all. At the present time, I was recently informed in a conversation by Major Bissett, wheat is being imported into Ajmere from the southern districts of the Punjab. The area of irrigated land is small, and is generally as fully cultivated as the amount of irrigation possibly admits. The cultivation is fairly careful, and the zemindars may be trusted to cultivate the crop that pays them best. If they can profitably produce more wheat they will do so; if other crops pay better, they will and ought to cultivate the latter. There is no want of facilities for export. The roads no doubt are not good in many places, but they are everywhere passable, and cotton at present finds its way from all parts of the district to the various presses at Beawar, Kekri, Nusseerabad, and Kishengurh. A sufficient rise in the price of wheat would, I have no doubt, be followed by an extension of cultivation of any sort for which there is a demand; until this occurs, I doubt whether Government can usefully take any action.

Translation of a Rubkar from the Deputy Magistrate of Kekri, dated 13th June 1887.

Having assembled the traders and lambardars of Kekri together, the contents of Circular No. A. 67—4,204, dated 16th May 1885, of the Government of India, Revenue and Agricultural Department, were announced to them. On inquiring into the condition of progress of wheat cultivation, they unanimously said that in that part of the district the average yield of wheat per acre of *chahi* (land irrigated by well) was from 2 to 4 maunds, and that of land irrigated by tank was from 5 to $12\frac{1}{2}$ maunds. The nature of the soil did not admit of the cultivation of white wheat, as it turned wheat of any sort sown into it in a sort of hard red wheat, but the zemindars would be instructed to cultivate white wheat. The zemindars would not at once adopt the cultivation of the white wheat because the seed is not obtainable here immediately, but some big zemindars will be persuaded to make an experiment to sow white wheat in two or three beds of their respective fields. If the experiment proves successful, the cultivation of white wheat will be extended. Attention will be paid to the matter of cleaning the wheat. The traders say that if the wheat is not properly cleaned they can have it cleaned so as to make it fit for export. Government should arrange for the godown, &c., and I also agree with this proposal.

Note by Tehsildar of Ajmere.

I have consulted the chief traders and lambardars on the subject. The produce of wheat in this district is very scanty. It is hardly sufficient for the requirements of the place, and consequently very little, if any, is ever exported. There is no doubt that the advantages to be derived from turning out a clean sack of wheat are considerable, and in most parts of India people will be much benefited by the suggestions contained in the above circular. But the case is quite different in Ajmere. Apart

from there being a scanty produce of wheat, there are no big agriculturists here in the khalsa villages, where people are involved in debts and are entirely at the mercy of the middlemen. There are no big zemindars like those in the North-West Provinces and the Punjab, who would undertake the heavy expenditure of purchasing winnowing machines with a view to cleaning grain for export. The simplest mode suggested in the circular, that of cleaning wheat on a wood, canvas, or matting floor, could with advantage be adopted here, but in the khalsa villages I am afraid it would be rather difficult, considering the state of the agricultural class in general. Almost all men of these classes live from hand to mouth, and can hardly afford to make any improvement in the system whatever. Should it, however, be considered desirable to make an experiment in the district, the best course would, I think, be to induce some of the well-to-do istimrardars, such as the Rajah of Bhinai or the Rao of Masuda, &c., to make a commencement. For instance, an experiment might in the first place be made in places like Jalia and Barl where the soil is very fertile and could grow better sort of grain. As a rule people in general grow red wheat here, and the soil of this place is, I understand, adapted for such sort of grain. The soil being generally rather hard, soft white wheat would not grow. The ground being rockish, the grain in these districts is often mixed with stony substance and is seldom found clean. The attention of the people will be drawn to this very important subject. The circular under reference is no doubt a very valuable acquisition, and with a view that the people grasp the subject thoroughly, I would propose that an abstract of the main points requiring special attention might be translated, and about 500 copies printed for circulation, provided it is thought expedient to make an experiment in some of the istimrari estates. But with the scanty produce of the grain in the district such a course would not be necessary.

APPENDICES TO PART I.

APPENDIX A.

Correspondence in 1886, 1887, and 1888 between the Bombay Chamber of Commerce and the various Corn Trade Associations in the United Kingdom regarding measures for the improvement in cleanliness of Indian wheat. (Reprinted from the Chamber's Annual Reports.)

1.

CHAMBER of COMMERCE, Bombay, to CHAIRMAN, Corn Trade Association, London, Liverpool, Glasgow and Hull, dated 12th November 1886.

Reduction of "refraction" proposed.

I am directed by the Committee of the Chamber to invite the co-operation and assistance of your Association towards securing, if possible, an improvement in the cleanliness and condition of Indian wheat as shipped to European markets.

The results of a recent conference with the leading firms engaged in the trade here seem to indicate that the movement would require to be initiated on your side, and my Committee trust you will be disposed to place their suggestions before the members of your Association with the advantage of your countenance and support.

From the information which the Chamber has been able to obtain there seems no reason to doubt that wheat as originally cleaned by the farmer seldom contained more than about 1 per cent. of admixture. Owing to the practice having sprung up of allowing 4 per cent. as the basis on which arrival contracts are effected, the custom of increasing the refraction up to that point has gradually been established, and from the keen competition which exists, the probability is that the tendency is rather to exceed that limit than otherwise. A shipper under an arrival contract, in fact, has no inducement to insist on his sellers delivering wheat with a lower refraction than 4 per cent., but if your buyers were to base their purchases in future on contracts which stipulated for an admixture not exceeding 1 or 2 per cent., the grain would require to be cleaned up to that standard, and the addition of dirt by the farmer, or after the produce left his hands, would in a short time practically cease.

To the miller or consumer no arguments are required to demonstrate the numerous advantages of being able to obtain clean grain, but to others less closely affected the direct benefit may not be so readily apparent All will admit, however, that any material reduction in the first cost of the article must be not only for the benefit of the producer and the country at large, but also for that of others interested, either as exporters, importers, or dealers; and the following figures, showing that an admixture of 4 per cent. of dirt means a burden of something like 1¼ per cent. on the Indian wheat trade in its competition with other countries, afford of themselves a conclusive proof of the desirability of instituting a reform:—

Railway fare from Delhi on 4 per cent. of 492lbs. was equal at 1*s.* 6*d.* exchange to - - - - -	2½*d.*	per quarter.
Steam freight at 20*s.* per ton of 18 cwt. was equal on 4 per cent. to - - - - - -	2½*d.*	„
TOTAL -	5	„

Shipments from Bombay in 1885 were 602,000 tons, or 2,470,000 qrs., which at 32*s.* 6*d.* per qr. amounted to 4,010,000*l.* Five pence per qr. totalled 51,000*l*, or, as nearly as possible, 1¼ per cent. of 4,010,000*l.*

As already remarked, my Committee have taken care to ascertain the views of those most largely connected with the exports of wheat from this port, and the opinion of the majority is that the suggested improvement in the cleanliness of shipments would be a great advantage, as also that the movement, to be successful, should originate on your side, and take the form of basing all arrival business from a date hereafter to be fixed on an admixture of dirt not exceeding 2 per cent.

2.

LIVERPOOL CORN TRADE ASSOCIATION, to CHAMBER of COMMERCE, Bombay, dated 3rd December 1886.

Reply of Liverpool Corn Trade Association.

Your favour of 26th ultimo is duly to hand, and I am instructed to state it is with much pleasure that my Directors receive this support to a reform which they have advocated for some time. Your letter has considerably strengthened their hands, and you may rest assured that they will do their best to have your views carried into effect at an early date.

I shall have much pleasure in reporting progress in due course.

3

LONDON CORN TRADE ASSOCIATION, to CHAMBER of COMMERCE, Bombay, dated 11th February 1887.

Reply of London Chamber.

Referring to your letter of the 12th November last addressed to my Chairman, I am desired by him to reply that the Committee of this Association, while fully alive to the importance of Indian wheats coming forward as clean as possible, is of opinion that the character and value of Bombay wheats must depend mainly on the efforts of the Chamber of Commerce to check the admixture of foreign substances.

It has been the custom of the East India Wheat Committee when making up standards to exclude all samples showing an undue admixture of dirt which has been emphasised by the Resolution of the Executive Committee consequent upon your letter, copy of which I enclose.

By adhering to this rule, and enforcing it as strictly as possible, the Committee is of opinion it will best assist the Bombay Chamber of Commerce in the object it has in view.

COPY OF RESOLUTION.

"That it be an instruction to the East India Wheat Committee to exclude any samples containing excess of dirt from the standards, and that a letter be written to the Bombay Chamber of Commerce informing it of the action the London Corn Trade Association had taken, and requesting it to use its efforts to prevent, as far as possible, the shipment of dirt in Indian grain of all kinds."

4.

EXTRACT from the REPORT of the BOMBAY CHAMBER of COMMERCE for the year 1888.

Summary of action taken by Bombay Chamber.

In February last the Liverpool Corn Trade Association adopted a resolution to the effect that "no standards of choice" or No. 1 white Bombay wheat be made up for the coming season, but that the words "Liverpool standard" as applied to these descriptions shall mean—

(*a*) In the case of "choice" white Bombay wheat, containing not less than 93 per cent. of soft white club wheat and not more than 4 per cent. of soft and hard red, nor more than 3 per cent. of dirt, seed and grain other than wheat.

(*b*) In the case of No. 1 white Bombay wheat containing not less than 85 per cent. of soft white club wheat, and not more than 12 per cent. of soft and hard red, nor more than 3 per cent. of dirt, seeds and grain other than wheat.

This resolution having been brought to the notice of your Committee they deemed it desirable to discuss it in conjunction with a full meeting of the members of the Chamber most largely interested in the trade; and on 9th April a meeting was held at which the following gentlemen were present:—

The Honorable F. FORBES ADAM, C.I.E., in the Chair.
H. W. ULOTH, Esq., P. & O. S. N. Co.
A. F. SIMPSON, Esq., New Oriental Bank.
Major W. S. S. BISSET, R.E., C.I.E., B. B. & C. I. Railway.
A. PALLIS, Esq., M. SCOULOUDI, Esq., } Messrs. RALLI BROTHERS.
A. F. BEAUFORT, Esq., Messrs. LYON & Co.
H. C. WRIGHT, Esq., The Bombay Company, Limited.
W. M. MACAULAY, Esq., J. M. RYRIE, Esq., } Messrs. EWART, LATHAM, & Co.
W. LANG, Esq., Messrs. LANG, MOIR, & Co.
L. BERGL, Esq., Messrs. DREYFUS, & Co.
J. STEINER, Esq., Messrs. VOLKART BROTHERS.
P. LEUTHARDT, Esq.
W. A. BANKIER, Esq., Messrs. FINLAY, MUIR, & Co.
L. R. W. FORREST, Esq., R. L. STEWART, Esq., } Messrs. KILLICK, NIXON, & Co.
VIZBUCANDAS ATMARAM, Esq., Messrs. NARANDAS RAJARAM & Co
H. W. PATRICK, Esq., Messrs. SAMUEL SANDAY & Co.
R. A. WILLIS, Esq., Messrs. C. H. B. FORBES & Co.
R. S. CAMPBELL, Esq., Messrs. W. & A. GRAHAM & Co.
J. FACHIRI, Esq.

As the result of a somewhat prolonged discussion the following resolutions were passed:—

I. That the refraction on "choice" and No. 1 club wheat shipped to Liverpool shall be fixed at not over 2 per cent.

II. That the admixture shall not exceed in "choice" 6 per cent. of other than soft white, and in No. 1, 13 per cent. of other than soft white.

III. That a copy of the resolutions passed to-day be sent to the London Corn Trade Association by the Chamber, adding that as shippers are anxious to improve the quality of Indian wheat they hope the London Association will be willing to limit the refraction on Bombay wheat to 2 per cent

In accordance therewith the Committee addressed the Liverpool Corn Trade Association and the London Corn Trade Association respectively. The former replied that in order to meet the views of this Chamber the Directors had adopted the following analysis as the basis of the Liverpool standards of Bombay wheat:—

For Choice White Bombay Wheat.

Not less than 93 per cent. of soft white club wheat.
Not more than 5 per cent. of soft red and hard wheat.
Not more than 2 per cent. of dirt, seeds and grain other than wheat.

For No. 1, Bombay Wheat.

Not less than 85 per cent. of soft white club wheat.
Not more than 13 per cent. of soft red and hard wheat.
Not more than 2 per cent. of dirt, seeds and grain other than wheat.

They did not, however, see their way to reduce the per-centage of white wheat in the standard of "choice," more especially as contracts had already been made on the basis of 91 per cent. of white wheat.

The London Corn Trade Association did not apparently perceive the necessity of adopting this Chamber's suggestion, their reply being to the effect that as no demand had been made on the part of buyers to alter the terms of the existing form of contract for Indian wheat, and as there was also a difference of opinion on the subject on the part of sellers, the Committee of the Association did not see their way to carry out the resolutions of the Bombay Chamber.

Your Committee cannot but regret that their efforts to obtain a legitimate basis for the trade have thus proved practically unavailing, convinced as they are that the only sure means of improving the cleanliness of the wheat shipped from this country is for buyers in Europe to insist upon getting a cleaner article. Shippers could with little difficulty comply with any reasonable standard of cleanliness, but so long as home consumers are willing to contract for wheat containing a certain per-centage of refraction to ship anything better would mean so much absolute loss.—(Appendix X.)

5.

Circular of Bombay Chamber of Commerce to its Members, dated 15th March 1888.

I am directed by the Committee of the Chamber to circulate, for the information of members, and for the favour of opinion, the accompanying copy of a letter which has been addressed to a number of the firms interested in the wheat trade between Bombay and Liverpool.

If the conditions of the proposed terms of contract are not such as commend themselves to exporters from this side, the Committee will be prepared to make a representation on the subject to the Directors of the Liverpool Corn Trade Association.

6.

Liverpool Corn Trade Association to Bombay Chamber of Commerce, No. 123, dated 15th February 1888.

Dear Sirs,—I am instructed to hand you the annexed copy of a resolution adopted at a recent meeting of the Standards Committee of this Association, and to ask whether, in the event of its being confirmed by my Directors, you would be prepared to make contracts on the basis indicated by the resolution.

Copy of Resolution.

"That no standard of choice or No. 1 white Bombay wheat be made up for the coming season, but that the words 'Liverpool Standard,' as applied to these descriptions, shall mean—

(*a*) *In case of Choice White Bombay*—Wheat containing not less than 93 per cent. of soft white club wheat, and not more than 4 per cent. of soft and hard red, nor more than 3 per cent. of dirt, seeds and grain other than wheat; and

(*b*) *In the case of No. 1 White Bombay*—Wheat containing not less than 85 per cent. of soft club wheat, and not more than 12 per cent. of soft and hard red, nor other than 3 per cent. of dirt, seed and grain other than wheat."

7.

Bombay Chamber of Commerce to London Corn Trade Association, dated 20th April 1888.

Co-operation of London invited.

Dear Sir,—At a general meeting of the representatives of firms engaged in the export wheat trade from Bombay, held under the auspices of the Chamber on the 9th instant, the following resolutions were adopted as the basis on which future contracts should be made for wheat shipped to

Liverpool; and I am directed by the Committee of the Chamber to await upon you with copies of these resolutions and at the same time to add that as shippers from Bombay are anxious to improve the quality of Indian wheat, they hope your Association will be willing to join the Liverpool Trade in limiting the refraction on shipments from Bombay to 2 per cent.

RESOLUTIONS.

I.—That the refraction on "choice" and No. 1 club wheat shipped to Liverpool shall be fixed at not over 2 per cent. Revised Bombay standard.

II.—That the admixture shall not exceed in "choice" 6 per cent. of other than soft white, and in No. 1, 13 per cent. of other than soft white.

III.—That a copy of the resolutions passed to-day be sent to the London Corn Trade Association by the Chamber, adding that as shippers are anxious to improve the quality of Indian wheat they hope the London Association will be willing to limit the refraction on Bombay wheat to 2 per cent.

8.

BOMBAY CHAMBER OF COMMERCE to LIVERPOOL CORN TRADE ASSOCIATION, dated 20th April 1888.

SIR,—I am directed by the Committee of the Chamber to wait upon you with copies of resolutions passed at a meeting of firms interested in the export wheat trade from Bombay, held under the auspices of the Chamber, to discuss the proposals regarding standards, accompanying your Circular letter of 15th February. My Committee trust that the Directors of your Association will see their way to adopt the slightly modified terms which have been approved by the trade here. The only differences from the basis which your Association has laid down consists in "choice" being allowed an admixture of 6 per cent. of other than soft white in place of the 4 per cent. soft and hard red proposed by you; and in the case of No. 1, 13 per cent. of other than soft white in place of 12 per cent. of soft and hard red, the refraction in both qualities to be 2 per cent. instead of the 3 per cent. proposed. The general feeling of the trade here is that with these alterations business would be much more practicable than on the per-centages suggested by your Association, and the reduction in the refraction would have the tendency to produce a cleaner article, which there seems little doubt is obtainable here if a proportionate price can be got for it from buyers on your side. Acceptance of above solicited.

9.

LONDON CORN TRADE ASSOCIATION to BOMBAY CHAMBER OF COMMERCE, dated 11th May 1888.

DEAR SIR,—I beg to acknowledge receipt of your favour of the 20th ultimo, which has been laid before the East Indian Grain Committee, and the members, having given your request full consideration, direct me to say, in reply, that as no demand has been made on the part of the buyers to alter the terms of the existing form of contract for Indian wheat, and as there is no difference of opinion on the subject on the part of sellers, the Committee does not see its way to carry out the resolutions adopted by your Chamber of Commerce. Refusal of London Corn Trade Association.

10.

LIVERPOOL CORN TRADE ASSOCIATION to CHAMBER OF COMMERCE, Bombay, dated 12th July 1888.

DEAR SIR,—I am instructed to inform you that your letter of 20th April has been carefully considered by my Directors, and that in order to meet your views as far as possible, they have adopted the following as the analysis of the Liverpool standards of Bombay wheat:— Standards finally adopted by Liverpool.

(*a*)—*For Choice White Bombay Wheat*—

Not less than 93 per cent. of soft white club wheat;
Not more than 5 per cent. of soft red and hard wheat, and not more than 2 per cent. of dirt, seeds and grain other than wheat; and

(*b*)—*For No. 1 Bombay Wheat*—

Not less than 85 per cent. of soft white club wheat;
Not more than 13 per cent. of soft red and hard wheat, and not more than 2 per cent. of dirt, seeds and grain other than wheat.

They do not see their way to reduce the per-centage of white wheat in the standard of "choice," more especially as contracts have been made on the basis of 94 per cent. of white wheat.

APPENDIX B.

ABSTRACT of a Series of Notes interchanged in 1886 between two gentlemen interested in the trade.

Causes of impurities and remedies.

"A"—Shipment of pure wheat depends on the Associations at home. They fix the standard on first samples of the season, and any cleaner parcels sent subsequently sell at a loss.

Cleaning depôts are impracticable on the score of expense and for various other reasons. Cleaning down to 2 per cent. can easily be done with native appliances.

Introduction of improved seed is not repuired, but mixed wheat and barley sowings should be discouraged, as barley can only be separated by expensive machinery.

Calcutta shippers make their profit on the refraction, and have fixed 5 per cent. refraction in their own interest. The Calcutta Chamber's contention that it is cheaper to ship dirty wheat than clean is unreasonable.

Export business cannot be carried on direct by up-country dealers in present state of trade arrangements.

"B"—agrees that cleaning depôts would be too expensive and difficult, and that buyers at home must take the initiative by lowering refraction, but doubts whether it would be wise for shippers to press for it at present.

Denies that profits are made by shippers out of the refraction; they more commonly lose on the deduction made at home.

However unreasonable it may appear, shipment of dirty wheat suits present conditions. Linseed is is shipped refracting 30 per cent., yet the trade has gone on and improved. When the miller finds it cheaper to get clean wheat than to clean it himself, the trade will right itself without Government interference. At present millers make no demand for cleaner wheat.

Government should improve railway arrangements.

"A"—Linseed cannot be cleaned below 3 per cent. and 5 per cent., and the bulk of the trade (which is small in comparison with wheat) is done on this standard. Wheat can be easily cleaned to 1 per cent. or 2 per cent.; and to clean it would reduce the cost of wheat landed in the English market.

Had proof [apparently the voluntary admission of some Calcutta shippers] some years ago of profits made by Calcutta buyers by charging up-country dealers with excess refraction on wheat which passed in London as below guarantee. All up-country dealers complain that the Calcutta shippers do not deal fairly in the matter of refraction, and that much bribery and corruption goes on among subordinates in adjudging the quality of consignments.

Up-country dealers advocate a reversion to the old rule of the East Indian Railway limiting special class rates to large consignments; so that the consignments might be concentrated at trade centres before despatch to the port. The present arrangements extending low rates to small consignments has scattered the trade and made it difficult of supervision, although reducing cost of carriage.

An independent body of judges for wheat and seeds is much needed at Calcutta. The Calcutta Wheat Association have not the confidence of up-country dealers.

"B"—The statement as to the linseed trade is inaccurate. The bulk of the shipments to Liverpool are now on a 30 per cent. basis. American shipments have risen from a 3 per cent. to a 4 per cent. or 5 per cent. basis. London buyers contract on a 4 per cent. basis, and will not give credit for anything under, though they used to at one time. Formerly the bulk of the seed sold on a 4 per cent., 2 per cent. and 2½ per cent. basis, and this might be done again if buyers were agreeable; but lhey are not, and the case is a good illustration of buyers preferring a dirty article. Last year the shippers refused a new contract because the crushers refused to buy on a basis of purity. The seed trade is of more importance than wheat to Calcutta, and has prospered in spite of the refraction system.

In the case of wheat, "experience has shown that the bulk of this produce available for shipment "cannot be procured under 5 per cent. refraction. In April and May the refraction of the greater "portion of wheat received is about 4 per cent., in June and July 5 per cent. and 6 per cent., and "from August onward from 6 per cent. to 9 per cent." Deliberate adulteration does not exist to any extent. The refraction found in wheat consists of—1st, dirt; 2nd, peas gram, barley, straw, &c., 3rd, shrivelled grains; and (after July) 4th, weevilled grains. After 1st August shippers have to buy at 6 per cent. on account of weevils, because sellers (in India) insist on it.* No good can result at present from lowering the rate of refraction; it would only lead to increased wrangling, and dealers cannot afford to use expensive cleaning machines, while millers in England have devised machinery for handling it properly. Any freight saved on dirt would be more than swallowed up by cost of cleaning, so that argument is as broad as it is long.

Up-country dealers have nothing to do with the loss or gain in connexion with refraction of Calcutta shippers in their dealing with home buyers. They contract with the shippers on a 5 per cent. basis and up to 7 per cent.; if the consignment be over that it may be refused. Shippers deal with consignments from all parts of the country, and in some cases make, and in others lose, on the refraction at home; but that is no concern of the up-country seller. Any firm depending on refraction for its profit would soon fail.

Dishonesty at Howrah is admitted, but it is the shippers whose sircars are bribed who suffer. The allegation that shippers instruct their agents to get an unfair advantage of sellers when the market is adverse is not accurate; and the remarks regarding the Calcutta Association are unjust. Formerly

* Roughly speaking from the begining of the season to end of May refraction consists of ⅓rd dirt, ⅓rd shrivelled and dead wheat, and ⅓rd other grains."

when there was a dispute as to quality the seller not infrequently bribed a broker to adjudicate in his favour by a promise of employment, and it was to prevent this that the present practice of arbitration was adopted. Buyers and sellers both draw a sample from the consignment in dispute and forward it to the Secretary to the Wheat Association, who appoints the arbitrators and communicates their decision. Neither buyer nor seller knows who the arbitrators are and *vice versâ*.

"Jalpani" and "Mugi," which an up-country dealer was, according to "A's" statement, charged at the rate of R5 per 100 tons, appears to be a kind of "dasturi" paid to Calcutta shippers or their agents.

The want of proper accommodation on the Bengal and North-Western Railway is much felt. Every consignment which came down during the rains was more or less damaged. Finally, if Government can get cultivators to produce their wheat free from admixture of other grains the speedy reduction of the standard of refraction is predicted.

"A"—Special machinery may be able to clean linseed down to 2 per cent. but more than 3 per cent. for bold and 4 per cent. for small cannot be done with appliances available up-country. Bombay shippers credit up-country dealers with refraction below guarantee, and it is much due to the fairer system on which business is done there as to its natural advantages that increasing quantities of linseed are going to Bombay.

It is true that the bulk of grain sent into the market by the cultivator and *bania* contains 5 per cent. admixture; but this is not due to defective appliances, but done deliberately to suit the refraction system. Barley cannot be sifted out in this country, but other seeds can at any large up-country market at a cost of 6 pies per maund. At Cawnpore some time ago thousands of tons of linseed received with 6 and 8 per cent. were cleaned down to 3 per cent. and 4 per cent., and it is much easier to clean wheat (peas and barley excepted).

There is no reason why a 2 per cent. refraction for wheat should cause more disputes than 5 per cent.

Up-country dealers insisted on a 6 per cent. refraction during the weevil season, as they were not going to stand the loss on that account, and it would not pay to clean large quantities simply to remove 1 per cent., but dealers would be ready to clean down to 2 per cent. if buyers were prepared to give a better price.

Cases have occurred where the Calcutta test has shown the per-centage of impurities to be greater than the test applied in London, and the Calcutta shippers have made an unfair profit. If native sircars are unreliable, European assistants should be employed at Howrah. The English import firms are understood to be connected with the Indian export houses, and it is in their power, if it were their interest, to demand cleaner wheat. Comparatively pure wheat would and could be supplied at a cost over present rates not exceeding half an anna per maund for the labour employed in cleaning the grain, and the value of the loss in weight caused by the removal of impurities.

The bad arrangements on the Bengal and North-Western Railway are notorious, but the Calcutta Chamber should represent the matter to the London Board of the Company.

APPENDIX C.

1.

From VISCOUNT CROSS to the GOVERNMENT OF INDIA, No. 128 (Revenue), dated 26th December 1889.

In continuation of my Despatch No. 116 (Revenue) of the 28th ultimo, enclosing a copy of a letter, with its accompaniments, from Mr. James Smith, relating to the introduction of corn elevators into India, I herewith forward a copy of a letter of the 27th idem, on the same subject, received from Mr. John McDougall, and also a copy of a letter, with its enclosure, of the 14th November last, received from the London Corn Trade Association, reporting the action taken by them in concert with the Liverpool Corn Trade Association in establishing a revised reference standard of purity for Indian wheats, which they hope will lead to an improvement in the quality of the grain imported from Calcutta, Bombay, and Karachi into the United Kingdom.

2. It is desirable to give the widest official publicity to this communication Mr. McDougall's letter, while dealing with the new standards of the London and Liverpool Corn Trade Associations, will be chiefly useful in connexion with the proposals made by Mr. James Smith, already before your Excellency's Government.

2.

From JOHN MCDOUGALL, ESQ., to the SECRETARY OF STATE FOR INDIA, dated 27th November 1889.

I have the honour to inform Your Lordship that the London and Liverpool Corn Trade Associations have (after considerable discussion) come to an agreement in reference to the terms of contract regarding impurities in Indian wheats.

They have had the average samples of the 1888 crop tested, and the results show the impurities to be somewhat higher than the analysis I made of the 1887 crop for Your Lordship. New standard London Corn Trade.

Having divided the total shipments of the year into two portions, *viz.*, the *ante*-monsoon (new crop to 30th June) and *post*-monsoon (1st July to the end of the season), the average impurities have then been taken as the limit that will be allowed.

This will not in any way cause a higher standard of purity in Indian wheats. In fact, it allows a greater degree of impurity in the earlier shipments, although it may prevent the occasional shipment of parcels of gross admixture.

It is with extreme regret that I report this lame result of all that has been done by the India Office in the endeavour to encourage the merchants and millers of the United Kingdom to demand a higher standard for Indian wheats, and I would suggest that attention should now be given to what may be done in India.

The great facilities provided in America and South Russia for the cheap stowage and transit of grain has been most beneficial to the development of their immense trade.

In the United States and Canada elevators are erected at almost every railway station in the neighbourhoods where grain is produced. This not only provides for cheap stowage, but also for the grading into standards, qualities, and the issuing of warrants, which enable the holder to readily sell his parcel of grain without the necessity of carrying or showing samples.

At a railway or other depot an elevator is erected, its capacity being regulated by the necessity of the neighbourhood. An official is appointed with the necessary standard samples for comparison. The farmer instead of having to erect a barn or store, takes his grain to the elevator, where it is received, classified, and stored, and a warrant given him stating the quantity and quality; and he can then go to his market, sell or hold as he may see best, or he may get an advance from his banker or merchant on the security of his warrant. The official is responsible to deliver the quantity of wheat, &c., of equal quality, but not necessarily the exact wheat that was delivered to him.

In America the wheat trade is all done in bulk, labour being very costly, and elevators of great capacity are used.

In India nearly all the wheat trade is in bags, and labour being cheap, the need for machinery, &c., to save labour is not so necessary, and a floor space to gather together a few hundred tons, so as to make a fair average sample, would probably be all that would be required.

But the principle involved in having a public store where each parcel of wheat would be classified, and the issuing of warrants to avoid the showing of samples at market, would do much to cause the grower to take care in the harvesting and thrashing of his crop, so as to justify its being placed in the highest grade of its class.

I cannot advise as to whether this matter should be conducted by Government officials or by the agents of firms. If by the latter, there should certainly be no monopoly. But as the Government has so large an interest in the railways, it would probably be desirable that they should keep the handling of the grain in their own hands.

It would very soon be decided if it would be necessary to erect machinery for the cleaning of grain, and when the natives found a clear distinction made between clean and unclean grain, they would themselves soon find the means of producing clean grain.

I consider the question of pure wheat of such vital importance to India and also the labouring classes of the country, that I have no hesitation in submitting these suggestions to Your Lordship, and in asking your best consideration of them.

3.

LONDON CORN TRADE ASSOCIATION to the SECRETARY OF STATE FOR INDIA, dated 14th November 1889.

I have the honour of enclosing you copy of a letter which has been addressed by this Association to the Bombay Chamber of Commerce, the Calcutta Wheat and Seed Trade Association, and others connected with the trade, with regard to the "impurities" in Indian wheats.

I am requested to say that it will thus be seen that this Association has not been unmindful of the hope expressed by Your Lordship at the meeting last May at the India Office, that some endeavour should be made to reduce the "impurities" in Indian wheats.

4

LONDON CORN TRADE ASSOCIATION to the SECRETARIES, BOMBAY CHAMBER OF COMMERCE, to CALCUTTA WHEAT AND SEED TRADE ASSOCIATION, &c., dated 14th November 1889.

Action of London Corn Trade, new standard.

At a meeting held last May at the India Office, at the invitation of Viscount Cross, who took the Chair, it was felt that an effort should be made to improve, if possible, the "impurities" in Indian wheat. With this view this Association has had the standard samples of the various qualities of the crop of 1888 of Indian wheat analysed by Mr. Bernard Dyer, with results as per his report enclosed.

Taking into consideration the statement of the East Indian Wheat Committee of this Association which was read at the said meeting in reply to the reports and papers issued by the India Office, this Association, in conjunction with the Liverpool Corn Trade Association, have had several meetings

with a view to an improvement compatible with the exigencies of the trade here, and the actual condition in which wheat is grown and gathered in India; and it has been agreed by the two Associations that two reference standard samples shall be made up of each of the descriptions of wheat named in the annexed table, solely for the guidance of the East Indian Wheat Committee of this Association in making up the standards as to "impurities" only.

Ante-monsoon and *post*-monsoon reference standard samples will be made up, and the arrangement will come into force with the new crop of 1890.

It is hoped that this will lead to an improvement in the cleanliness of Indian wheat, and this Association trusts you will use your influence to bring about this much-to-be-desired result.

Description of Wheats.	Ante-Monsoon.		Post-Monsoon.	
	Impurities.	Of which may be dirt.	Impurities.	Of which may be dirt.
No. 1 Club Calcutta	4 per cent.	1⅓ per cent.	4½ per cent.	2 per cent.
No. 2 „ „	4 „	1½ „	5 „	2 „
Hard Calcutta	3 „	1½ „	3½ „	2 „
Soft Red Calcutta	4½ „	2 „	5½ „	2½ „
No. 1 Club Bombay	3 „	1½ „	3½ „	2 „
Red Club Bombay	3 „	1½ „	3½ „	2 „
Soft Red Bombay	3 „	1½ „	3½ „	2 „
Hard Red Bombay	3 „	1½ „	3½ „	2 „
Hard White Bombay	3 „	1½ „	3½ „	2 „
Soft Red Delhi	4 „	1½ „	5 „	2 „
Soft White Delhi	4 „	1½ „	5 „	2 „
White Jubbulpore	3 „	1½ „	3½ „	2 „
Atbara	3 „	1½ „	3½ „	2 „
Soft Red Kurrachee	5 „	1½ „	7 „	2 „
Soft White Kurrachee	5 „	1½ „	7 „	2 „

N.B.—Ante-Monsoon shall mean shipments of the New Crop to 30th June.
Post-Monsoon shall mean shipments from 1st July to remainder of the season's shipments.
With the exception of Soft Red and Soft White Kurrachee, when the period for these qualities shall mean shipments of the New Crop—
Ante-Monsoon to 30th September.
Post-Monsoon from 1st October to the remainder of the season's shipments.

No. 4.

ANALYSES of INDIAN WHEATS (*vid* Canal) of the Crop 1888, by Mr. BERNARD DYER, B.Sc. (Lond.), F.I.C., F.C.S., F.L.S., Analyst to the Essex, Leicester, Devon, and West Glamorgan Agricultural Societies; the Notts and Sevenoaks Chamber of Agriculture, &c.; Official Analyst to the Association.

Month of Shipment.	CALCUTTA.										BOMBAY.											
	No. 1 CLUB.			No. 2 CLUB.	HARD.			SOFT RED.			No. 1 CLUB.	RED CLUB.			SOFT RED.			HARD RED.			HARD WHITE.		
	Barley, &c.	Dirt.	Total other than Wheat.	Total other than Wheat.	Barley, &c.	Dirt.	Total other than Wheat.	Barley, &c.	Dirt.	Total other than Wheat.	Total other than Wheat.	Barley, &c.	Dirt.	Total other than Wheat.	Barley, &c.	Dirt.	Total other than Wheat.	Barley, &c.	Dirt.	Total other than Wheat.	Barley, &c.	Dirt.	Total other than Wheat.
April	—	—	—	4·27	1·02	2·36	3·38	2·04	3·12	5·16	3·23	—	—	—	0·08	0·59	0·67	0·91	2·35	3·26	—	—	—
May	1·62	2·27	3·89	4·12	—	—	—	1·76	2·82	4·58	6·55	0·75	3·19	3·94	0·09	2·23	2·32	—	—	—	—	—	—
June	2·65	1·85	4·50	5·76	1·92	2·42	4·34	1·77	3·70	5·47	3·75	0·64	1·60	2·24	0·17	3·79	3·96	—	—	—	—	—	—
July	—	—	—	5·27	—	—	—	2·21	2·26	4·47	3·51	—	—	—	1·28	1·26	2·54	—	—	—	—	—	—
August	2·38	2·18	4·56	5·66	1·05	1·18	2·23	2·77	1·95	4·72	3·84	—	—	—	—	—	—	—	—	—	—	—	—
September	2·25	2·05	4·30	4·52	1·15	1·76	2·91	2·07	2·65	4·72	3·35	—	—	—	1·42	1·28	2·70	—	—	—	—	—	—
October	—	—	—	4·84	0·94	1·51	2·45	1·81	3·10	4·91	3·23	—	—	—	—	—	—	0·18	2·61	2·79	0·26	2·76	3·02
November	—	—	—	7·50	1·11	4·28	5·39	2·19	2·31	4·50	4·66	—	—	—	1·16	1·10	2·26	0·15	2·12	2·27	0·13	2·95	3·08
December	—	—	—	4·96	—	—	—	1·49	3·24	4·73	3·38	—	—	—	—	—	—	—	—	—	0·15	2·60	2·75
January	—	—	—	4·30	—	—	—	—	—	—	2·76	—	—	—	0·24	5·33	5·57	—	—	—	—	—	—
February	—	—	—	—	—	—	—	—	—	—	2·71	—	—	—	—	—	—	—	—	—	—	—	—
March	—	—	—	—	—	—	—	—	—	—	3·19	—	—	—	—	—	—	—	—	—	—	—	—
Average	2·22	2·09	4·31	5·12	1·20	2·25	3·45	2·01	2·79	4·80	3·68	0·69	2·39	0·63	0·63	2·23	2·86	0·41	2·36	2·77	0·18	2·77	2·95

ANALYSIS OF INDIAN WHEATS—*cont.*

Month of Shipment.	KURRACHEE.						DELHI.						JUBBULPORE.			ATBARA.		
	RED.			WHITE.			SOFT RED.			SOFT WHITE.			WHITE.			—		
	Barley, &c.	Dirt.	Total other than Wheat.	Barley, &c.	Dirt.	Total other than Wheat.	Barley, &c.	Dirt.	Total other than Wheat.	Barley, &c.	Dirt.	Total other than Wheat.	Barley, &c.	Dirt.	Total other than Wheat.	Barley, &c.	Dirt.	Total other than Wheat.
April	5·68	0·78	6·46	8·11	1·38	9·49	—	—	—	—	—	—	—	—	—	—	—	—
May	2·40	1·34	3·74	7·27	1·44	8·71	—	—	—	2·54	1·43	3·97	1·25	3·01	4·26	0·41	2·53	2·94
June	6·44	0·92	7·36	3·61	0·93	4·54	—	—	—	4·44	1·08	5·52	2·18	1·47	3·65	—	—	—
July	—	—	—	5·70	1·59	7·29	—	—	—	3·85	2·20	6·05	1·48	2·70	4·18	—	—	—
August	—	—	—	5·49	1·38	6·87	—	—	—	3·31	2·97	6·28	2·95	1·14	3·09	—	—	—
September	6·11	1·42	7·53	5·79	1·29	7·08	2·88	1·03	3·91	3·09	2·57	5·66	0·86	2·58	3·44	0·33	2·57	2·90
October	6·73	1·03	7·76	6·14	0·86	7·00	3·28	0·99	4·27	2·62	2·35	4·97	—	—	—	0·40	2·59	2·99
November	6·46	0·94	7·40	6·20	2·37	8·57	—	—	—	2·90	1·98	4·88	1·11	1·56	2·67	—	—	—
December	5·73	1·29	7·02	6·19	1·24	7·43	—	—	—	2·72	2·11	4·83	—	—	—	—	—	—
January	7·25	1·06	8·31	5·41	1·75	7·16	3·45	1·14	4·59	3·23	3·05	6·28	—	—	—	0·26	2·40	2·66
February	8·39	0·96	9·35	7·02	1·01	8·03	3·75	0·98	4·73	2·68	1·68	4·36	—	—	—	—	—	—
March	7·41	2·70	10·11	6·51	1·27	7·78	2·64	1·91	4·65	3·85	2·90	6·75	—	—	—	—	—	—
Average	6·26	1·24	7·50	6·12	1·37	7·49	3·20	1·91	4·41	3·20	2·21	5·41	1·64	2·08	3·72	0·35	2·52	2·87

N.B.—The term "Barley, &c." used above, includes all grain of intrinsic value, such as barley, oats, peas, linseed, &c. The term "Dirt" includes earth, chaff, and miscellaneous weed seeds.

17, Great Tower Street, London,
2nd October 1889.

BERNARD DYER,
Public Analyst.

5.

Nos. 220–225 C. 19-3, dated 31st January 1890.

Endorsed by the REVENUE AND AGRICULTURAL DEPARTMENT.

COPY of the Despatch No. 128, dated 26th December 1889, from the Secretary of State, and of its enclosures, forwarded to the Local Governments and Administrations noted below* for information, in continuation of Circular No. 122–127 C.—Agriculture, dated 6th instant.

No. 226 C.—19-3.

Copy forwarded to the Public Works Department for information, in continuation of Office Memorandum No. 129 C., dated 7th instant.

APPENDIX D.

1.

EXTRACT from the REPORT of the BOMBAY CHAMBER OF COMMERCE for the year 1889.

Summary of action taken 1889.

As the result of the agitation initiated by this Chamber in 1886, and consistently supported by His Excellency the Governor of Bombay, a conference of those interested in the question of the improvement in the cleaning of Indian wheat was held at the India Office on 8th May last under the auspices of Her Majesty's Secretary of State for India. At that conference a statement was read on behalf of the London Corn Trade Association which, in the opinion of your Committee, contained so many mis-statements both as to fact and theory, and was so misleading in purport, that they decided to address His Excellency the Governor on the subject, with the view of recording their protest against the arguments and figures used, and, if possible, leading to further action with the view of improving the cleanliness of Indian wheat. Owing, no doubt, to the promptitude with which the matter was taken up and discussed by your Committee, and the unanswerable character of their arguments, the London Corn Trade Association have so far modified their views that in a circular, dated 14th November, they have intimated that they had taken measures to get the various qualities of Indian wheat analysed, and as the result of that analysis had prepared a table showing the extent of impurities in the standard samples which the Association would recognise as allowable in shipments made before and after the monsoon. This table, however, so distinctly recognised a larger proportion of impurities than there was any necessity for doing, that your Committee

* Madras, Bombay, Bengal, North-Western Provinces and Oudh, Punjab, and Central Provinces.

addressed the London Corn Trade Association on the subject by the return mail, pointing out that in nearly every description of Bombay wheat, with the exception only of No. 1 Club and Red Club, the impurities allowed, even for *ante*-monsoon shipments, were in excess of the adulteration shown by their own analyses. This the Committee showed, simply amounted to recognising a standard of impurity in excess of existing conditions, and so far therefore from assisting the movement towards greater cleanliness would really be retrograde in effect. The Committee strongly urged the London Corn Trade Association to reconsider the subject and advocated a 2 per cent. refraction as one which would induce efforts being made to attain greater purity and one at the same time which would be perfectly attainable without the necessity of extensive mechanical appliances for cleaning purposes. To this communication there has not as yet been time for receipt of a reply, but the Committee trust that this matter will not be allowed to rest, and that future Committees will continue to agitate for the introduction of a basis of contract which will ensure Indian wheats being exported in a cleaner and therefore more merchantable condition than has hitherto been the case.—(*Appendix* HH.)

2.

BOMBAY CHAMBER OF COMMERCE to the GOVERNOR OF BOMBAY, dated 14th June 1889.

Protest against London Corn Trade statements at India Office Conference.

MY LORD,—Sensible of the active interest you have always taken in, and the efforts you have made to, aid the development of the wheat trade of this port, the Committee of the Chamber of Commerce take the liberty of addressing you regarding the conference on the subject of impurities in Indian wheat held at the Indian Office on 8th May, a report of which, although not yet officially published, Your Lordship has doubtlessly observed in the public press.

From a perusal of the proceedings it is apparent that the adoption of a proposal—which originally emanated from this Chamber—that all arrival contracts made in England for the sale of Bombay wheat should be based on a refraction of not exceeding 2 per cent. of dirt and other impurities was not carried owing to the opposition of the London Corn Trade Association, who stated their objections in a paper of some length, but of which, for the purpose of this letter, it will be sufficient to quote only the concluding summary of reasons. These, for convenience of reference, my Committee have numbered has follows:—

(1) Seeing, therefore, that the natural condition at present of Indian wheats is to contain about 4 per cent. of admixture on the Bombay side and 5 per cent. on the Calcutta;
(2) That, under the circumstances, it is not practicable to induce the Indian shippers to change their system of purchasing, and instead of buying on the above natural refractions, to introduce an artificial basis of a 2 per cent. refraction;
(3) That buyers, *practically*, are not prepared to pay a proportionately higher price for cleaner wheats;
(4) That the system of selling of analysis here is altogether impracticable and unadvisable;
(5) That the conditions of the Indian wheat trade although slowly are gradually improving;
(6) That India ships all her wheat available for export year by year;
(7) And that her development—in this branch at least—is not prevented by the present condition of wheats;
(8) That interference of Government in questions of contract as between seller to buyer is unadvisable—
(8) Our opinion is that it is not advisable or desirable to try and force sudden and radical changes in the natural condition of a trade; but that it is preferable to let the improvement come gradually out of the trade itself, taking it for granted that merchants, sellers, and buyers, shippers, and consumers, &c., are too keenly alive to their interests to allow any opportunity for improvement in their trade, when such becomes advisable, to pass by.

Were the Committee addressing only the members of this Chamber, experts in the trade and practically familiar with its basis and conditions, it would be sufficient to point out that these reasons are one and all contrary to ascertained facts and experience, and that the conclusions drawn from them are necessarily erroneous and misleading. But that the arguments of the London Corn Trade Association may not find official record without criticism, my Committee deem it desirable to deal with each separately, though as concisely as possible—

(1.) The statement that the natural condition at present of Indian wheats is to contain about 4 per cent. of admixture on the Bombay side and 5 per cent on the Calcutta, is, so far as Bombay is concerned, absolutely incorrect, and, judging from the evidence officially collected, is equally erroneous as regards Calcutta. These figures no doubt represent the admixture as shipped—practically under the compulsion of the objectionable form of contract maintained by the London Corn Trade Association—but the Committee of this Chamber unhesitatingly assert that even under the primitive mode of preparation hitherto prevalent, and without special cleaning machinery, the natural condition of the bulk of Bombay wheats as they could be delivered by the farmers would show less than 2 per cent. of admixture.
(2) The misleading nature of reason (1) relegates this to the same position, but how it is open for the London Corn Trade Association to allege that "it is not practicable to induce Indian

shippers to change their system of purchasing" in face of the unanimous request of the entired body of exporters from Bombay that the trade should be based on a 2 per cent. refraction, my Committee are unable to explain.

(3) That buyers are not prepared to pay a proportionately higher price for cleaner wheats, may be partially correct, so far as speculators are concerned. For their purposes, no doubt, the widest form of contract giving purchasers the most limited possible power of rejection on the score of quality is the easiest to manipulate, but the replies received to the India Office circular of the 31st December 1888 afford most overwhelming evidence to the contrary from the millers of the United Kingdom, who must be regarded as the real or ultimate buyers.

(4) The proposal that 2 per cent. shall be the limit of admixture does not necessarily imply the analysis of every shipment, as practical experience enables experts to arrive at an exceedingly close estimate without the necessity of having recourse to exact analysis. But independently of this, if the Liverpool Corn Trade, who handle three fourths of the Bombay wheat imported into the United Kingdom, find no difficulty in adopting a 2 per cent. refraction, why should London find it impracticable to deal with one fourth? Moreover, the trade in Bombay itself, so far as future delivery contracts go, is entirely based on exact analysis which works well and without special friction.

(5) That the conditions of the Indian wheat trade although slowly are gradually improving is not an argument, even if entirely correct, strictly applicable to the real point at issue, but neither recent statistics nor the other reasons advanced by the London Corn Trade Association themselves bear this out. In relation to the latter, in fact, the statement embodies an obvious contradiction. If the conditions are gradually improving they are susceptible of further immediate and accelerated improvement which reason No. (2) says in effect they are not.

(6) That India ships all her wheat available for export year by year, is equally irrelevant. No statement to the contrary, so far as my committee are aware, has ever been advanced. What this Chamber of Commerce asserts as representing the wheat exporters of Bombay is, that India does so export but at less than the legitimate value of the produce, both by the lower average price which dirty as compared with clean wheat commands and also by the loss incurred in transporting and dealing with a large per-centage of dirt and other impurities, It is scarcely necessary to point out that the deficiency in value which thus ultimately accrues to the producer must tend to restrict production.

(8) Calls for no special remark from the Bombay Chamber of Commerce, as it has never advocated Government interference between buyer and seller in this connexion.

(9) To deal with the final conclusions arrived at by the London Corn Trade Association, my Committee are quite at one with them that it is not desirable to force sudden and radical changes on trade, but that it is preferable to let the improvement come out of the trade itself, taking it for granted that merchants, sellers and buyers, shippers and consumers, are too keenly alive to their interests to allow any opportunity for improvement in their trade —when such becomes advisable—to pass by. This the Committee of the Chamber venture to say, most accurately describes the character and origin of the movement for a modification of the terms of London arrival contracts in Indian wheats. The demand originates not in one section of the trade but from the majority, who are most deeply and vitally interested, the shippers who virtually also represent the producers on the one side and the ultimate buyers or consumers on the other. The objection to the improvement comes only from a minority of the middlemen, and it is not surprising if the character of this obstruction should have given rise in some quarters to suggestions of legislative interference. These suggestions, however, this Chamber has never countenanced, but still holds that Government have it in their power to enormously facilitate and benefit trade by collecting and furnishing information and affording means of discussion in matters of leading interest and moment to the general welfare of the country. It is notably so in this instance. As Your Lordship is aware, this Chamber addressed the London Corn Trade Association direct representing the advisability of altering the form of contract, so as to afford an inducement to improve the quality of wheat shipped from India. In declining to accept the suggestions of the Chamber the Association gave no reason for so doing, but their reasons having been evolved at a conference held recently under the auspices of Her Majesty's Secretary of State for India, the Committee of the Chamber trust Your Lordship may have an opportunity of recording these criticisms on them in the same quarter.

Thanking Your Lordship for the extreme courtesy and attention with which the representations of the Chamber on this and other subjects have hitherto been received, and venturing to hope that Your Lordship will continue unabated your interest in and exertions for the improvement in the quality of Indian wheat,

I have, &c.

F. FORBES ADAM,
Chairman.

JOHN MARSHALL,
Secretary.

3.

BOMBAY CHAMBER OF COMMERCE to the LONDON CORN TRADE ASSOCIATION, dated 6th December 1889.

Further appeal to London Corn Trade Association.

DEAR SIR,—I am directed by the Committee of the Chamber to acknowledge the receipt of your circular letter of the 14th ultimo, enclosing a tabulated statement of the result of analyses by Mr. Bernard Dyer of various descriptions of Indian wheat, and stating that it has been agreed by your Association, in conjunction with the Liverpool Corn Trade Association, that two reference standard samples shall be made up of each description of Indian wheat for the guidance of the East India Wheat Committee in making up standards as to impurities. You further annex a statement showing, my Committee presume—although your letter does not definitely say so—the extent of impurities which these standards shall be assumed to contain; and you conclude your remarks with the hope that this will lead to an improvement in the cleanliness of Indian wheat, and requesting the influence of this Chamber in bringing about this much-to-be-desired result. As this Chamber was the first to take the initiative in the endeavour to promote additional cleanliness in Indian wheat, you may rest assured that everything it can do will be done to promote that object. At the same time my Committee regret to say that they cannot consider the action of your Association likely to contribute materially to that end.

I am directed to point out to you that, in the case of nearly every discription of Bombay wheat the extent of the impurities, which your standards are intended to recognise, considerably exceeds the result of Mr. Bernard Dyer's analyses. In other words, so far from the standards being likely to enforce greater cleanliness, they allow a margin for an increase per-centage of dirt and other impurities. This is very apparent from the following comparison showing, in the first column, the average total impurities as compared with the per-centage fixed:—

	Impurities as per analyses.	Proposed per-centages in ante-monsoon shipments.	Proposed per-centages in post-monsoon shipments.
No. 1 Club Bombay - - -	3·68	3	3½
Red Club Bombay - - -	3·08	3	3½
Soft Red Bombay - - -	2·86	3	3½
Hard Red Bombay - - -	2·77	3	3½
Hard White Bombay - - -	2·95	3	3½

You will perceive that, with the exception of No. 1 Club and Red Club, the average analyses give throughout smaller total quantity of impurities than the minimum allowed in your table for *ante*-monsoon shipments, which is surely an unnecessary margin to give.

My Committee are strongly of opinion that for *ante*-monsoon shipments at least the per-centage of impurities should not be fixed at over 2 per cent, as there can be no question that wheat can be easily cleaned down to that point, and, indeed, could now be bought easily, were there any inducement for shippers to adhere to that limit.

I am, &c.
JOHN MARSHALL,
Secretary.

4.

EXTRACT from the REPORT of the BOMBAY CHAMBER OF COMMERCE for the year 1890.

Summary of action taken in 1890.

As mentioned in the last Annual Report, the previous Committee of the Chamber had carried on a vigorous correspondence with the representatives of the Liverpool and London Corn Trade Associations and the Government of Bombay, respecting the desirability of raising the standard of cleanliness in contracts for Indian wheat at the ports mentioned. The Liverpool Association, as already reported, made no difficulty about meeting the views of this Chamber, but, in London, after a series of analyses, a table was prepared by the Corn Trade Association which, this Chamber considered, allowed a much heavier refraction on Indian wheat than the actual condition warranted. The Committee accordingly represented their views to the London Association in December 1889, and it was not until February 1890 that any reply was received. In their letter, the Committee regret to say, the London Corn Trade Association state that after having carefully considered the question of impurities in the various kinds of Indian wheats, and after hearing the evidence of sellers and buyers, they did not see their way to move further in the matter at present. There seems very little hope, therefore, of any advance being made in this important subject for some time to come, as until buyers at home insist upon being supplied with the cleanest possible wheat, shippers from this side have no inducement to export anything superior in cleanliness than the refraction provided for the regular contracts current in the trade.—(*Appendix S.*)

5.

LONDON CORN TRADE ASSOCIATION to the BOMBAY CHAMBER OF COMMERCE, dated 7th February 1890.

Refusal of London Corn Trade Association.

DEAR SIR,—I am directed by the Committee to acknowledge the receipt of your letter of the 6th December, and to state, in reply, that they carefully considered the question of impurities in the various kinds of Indian wheats, and after hearing the evidence of sellers and buyers, they did not see their way to go further in the matter of refraction at present.

PAPERS

RELATING TO THE

INTRODUCTION INTO INDIA

OF THE

SYSTEM OF GRAIN-ELEVATORS

IN VOGUE IN THE UNITED STATES OF AMERICA AND IN CANADA.

1890—91.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C., and
32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

1894.

[C.—7441.] *Price* 9*d.*

Papers relating to the introduction into India of the system of Grain-elevators in vogue in the United States of America and in Canada.

CONTENTS.

Page

1. Government of India, to Local Governments and Administrations, No. 122–127 C., dated 6th January 1890.
   Forward, for early consideration and report, papers Nos. 3 to 5 - - - - - 7
2. Government of India, Revenue and Agricultural Department, to Government of India. Public Works Department, No. 129 C., dated 7th January 1890.
   Forwards papers 3 to 5, and requests that the opinion of the Railway Companies concerned may be obtained on the proposals for the formation of Grain-Elevator Companies - - - 7
3. Secretary of State for India, to Government of India, No. 116, dated 28th November 1889.
   Forwards papers Nos. 4 and 5, for consideration - - - - - - - 7
4. J. G. Smith, Esq., of Ritchie, Steuart & Co., to the Under-Secretary of State for India, dated 17th September 1889.
   Submits a memorandum by Colonel Filgate, R.E., and makes proposals for the formation of "Grain-Cleaning and Elevator Companies" for India - - - - - - 8
5. Memorandum by Colonel Filgate, R.E., on the proposed introduction into India of the American elevator system of handling wheat - - - - - - - - - 10
6. Government of India, Public Works Department, to Government of India, Revenue and Agricultural Department, No. 104 R. T., dated 1st May 1890.
   Transmits, for information, papers Nos. 7, 8, 9 and 10 - - - - - - - 14
7. Officiating Consulting Engineer to Government of India for Railways, Central Division, to Government of India, Public Works Department, No. 477 T., dated 13th March 1890.
   Encloses letter from Chief Engineer, Bengal-Nagpur Railway, and submits his own opinion on Messrs. Ritchie, Steuart's proposals - - - - - - - - - 14
8. Agent and Chief Engineer, Bengal-Nagpur Railway, to Consulting Engineer for Railways, Central Division, No. 2166, dated 8th March 1890.
   Transmits correspondence received from his Board on the subject of starting the elevator system in India - - - - - - - - - - - - 16
9. Major Le Breton, to Managing Director, Bengal-Nagpur Railway, dated 17th September 1889.
   Solicits the co-operation of the Company in a scheme for introducing grain-elevators - - 16
10. Managing Director, Bengal-Nagpur Railway Company, to Major Le Breton, dated 11th October 1889.
    States their willingness to co-operate - - - - - - - - 17

MADRAS.

11. Government of Madras, to Government of India, No. 1323, dated 24th February 1890.
    Reports that the scheme does not call for consideration in the Madras Presidency, where the area under wheat is small - - - - - - - - - - 17
12. Madras Chamber of Commerce, to Government of Madras, dated 7th February 1890.
    Submits opinion on Mr. Smith's scheme; deprecates grant of guarantee asked for - - 17
13. Proceedings, Board of Revenue, Madras, 411, Miscellaneous, dated 29th January 1890.
    States that the scheme does not affect the Madras Presidency - - - - - 18

BOMBAY.

14. Government of Bombay, to Government of India, No. 7197, dated 9th October 1890.
    Forwards reports of officers consulted; doubts whether the scheme would be successful, and considers that it should be dealt with as a mere trading venture - - - - 18
15. Bombay Chamber of Commerce, to Government of Bombay, dated 19th February 1890.
    States that opinions are adverse to the proposal - - - - - - - - 19
16. Karachi Chamber of Commerce, to Government, Bombay, dated 28th February 1890.
    Consider the scheme desirable, but the guarantees asked for unduly advantageous - - - 20
17. Political Agent, Kolhapur and South Mahratta Country to Government Bombay, No. 141, dated 2nd April 1890.
    Reports that the scheme is unsuited to present conditions of Kolhapur and South Mahratta Country States - - - - - - - - - - - 20
18. Political Agent, Kathiawar, to Government, Bombay, No. 367, dated 10th April 1890.
    States that the limited quantity of wheat grown for foreign markets in Kathiawar makes the subject of small importance - - - - - - - - - - 20
19. Acting Commissioner, Southern Division, to Government, Bombay, No. 1,268, dated 20th April 1890.
    Considers that the scheme might be beneficial, but no monopoly should be given - - 21
20. Commissioner, Northern Division, to Government, Bombay, No. 1,246, dated 22nd April 1890.
    Forwards replies of Collectors of Districts - - - - - - - - 21
21. Collector, Ahmedabad, to Commissioner, Norther Division, No. 478, dated 24th February 1890.
    Reports that grain-elevators are needed but should be provided by private enterprise - - 22

E 80709. Wt. P. 2059.

Page

22. Collector, Kaira, to Commissioner, Northern Division, No. 1479, dated 19th March, 1890.
Would limit Government assistance to the free use of a site for a term of years - - - 22

23. Collector, Panch Mahals, to Commissioner, Northern Division, No. 681, dated 24th March, 1890.
States that introduction of grain-elevators into the Panch Mahals at present would do more evil than good. - - - - - - - - - - - - 22

24. Assistant Collector, Panch Mahals, to Collector, Panch Mahals, No. 161, dated 24th February 1890.
Considers the establishment of the proposed Company one of the greatest benefits that could be conferred upon India, but would not grant all the guarantees asked - - - - - 23

25. Collector, Broach, to Commissioner, Northern Division, No. 543 R., dated 10th March 1890.
Is of opinion that if a monopoly is given charges should be strictly controlled - - - 24

26. Memorandum by Acting Commissioner in Sindh, dated 7th May 1890.
Considers that Government should not intervene in the scheme which should be left to trade enterprise- - - - - - - - - - - - - 24

27. Director, Land Records and Agriculture, Bombay, to Government, Bombay, No. 755, dated 12th May 1890.
Is of opinion that the scheme should be tried first at the shipping ports - - - - 25

28. E. R. Calthrop, Esq., Agent Indian Light Railways, Limited (London) etc., to Director, Land Records and Agriculture, Bombay, dated 7th April 1890.
Comments in detail on Messrs. Ritchie, Steuart's proposals and supports them subject to certain conditions - - - - - - - - - - 26

29. Commissioner, Central Division, to Government, Bombay. No. 2411, dated 31st May 1890.
Is opposed to several of the concessions demanded - - - - - - - 28

30. Collector, Khandesh, to Commissioner, Central Division, No. 1267, dated 22nd February 1890.
States that the Company would be very useful but the demands for assistance from Government are excessive - - - - - - - - - - 29

31. Memorandum by K. A. Jopp, Esq., Acting Secretary to Government, Bombay, Public Works Department.
Summarises the opinions of Railway Companies consulted - - - - - 30

32. Agent and Chief Engineer, Southern Mahratta Railway, to Consulting Engineer for Railways, Bombay, No. 6284—1764, dated 3rd March 1890.
Considers that the scheme should be supported within reasonable limits - - - 31

33. Traffic Manager, Southern Mahratta Railway, to Agent, Southern Mahratta Railway, No. 78536 G., dated 25th February 1890.
Highly approves of the proposed scheme- - - - - - - - - 31

34. Agent, Great Indian Peninsula Railway Company, to consulting Engineer for Railways, Bombay, No. 24 I.—3082, dated 18th March 1890.
Explains his reasons for considering the scheme to be impracticable at present - - - 31

35. Secretary, Bombay Port Trust, to Consulting Engineer for Railways, Bombay, No. 2021, dated 7th May 1890.
States that, in the opinion of the Trustees, grain-elevators are not required on their property 32

36. Docks Superintendent, Bombay, to Secretary, Bombay Port Trust, No. 165, dated 7th April 1890.
Explains the facilities which already exist at the port for handling grain - - 32

37. Agent, Bombay, Baroda and Central India Railway, to Consulting Engineer for Railways, Bombay, No. 6663T, dated 29th May, 1890
States that the Company will be prepared to give all reasonable facilities for the introduction of grain-elevators - - - - - - - - - - 33

38. General Traffic Manager, Bombay, Baroda and Central India Railway, to Agent, Bombay, Baroda and Central India Railway. No. 7050, dated 18th February 1890.
Points out the difficulties in the way of the scheme - - - - - - - - 33

39. Traffic Superintendent, Rajputana-Malwa Railway, to General Traffic Manager, Bombay, Baroda and Central India Railway, No. 757 H., dated 6th February 1890.
Considers the American system unsuited to India - - - - - - - 34

40. Traffic Superintendent, Rajputana-Malwa Railway, to General Traffic Manager, Bombay, Baroda and Central India Railway, No. 1679 H., dated 26th March 1890.
Reports the result of a Conference held at Agra with the Director, Agricultural Department, North-Western Provinces, to consider the scheme - - - - - - - 35

BENGAL.

41. Government of Bengal, to Government of India, No. 2713—27, Agriculture, dated 31st July 1890.
Forwards a report on the scheme by the Director, Land Records and Agriculture, Bengal, and agrees in the conclusions arrived at by that Officer - - - - - - - 36

42. Director, Land Records and Agriculture, Bengal, to Government, Bengal, No. 1603, Agriculture, dated 14th July 1890.
Submits reports by public bodies, firms, and individuals consulted: states that the preponderance of opinion is against the scheme: considers that it might be tried in a modified form and subject to certain conditions, at 15 selected stations, but doubts whether any success will be achieved till refraction system is altered - - - - - - - - - 36

43. Proceedings of a Conference between Director, Land Records, and Agriculture, Bengal, and certain wheat-exporting firms, dated 28th May 1890 - - - - - - - - 46

44. Bengal Chamber of Commerce, to Director, Agricultural Department, Bengal, No. 386–90, dated 7th May 1890.
States that until clean wheat is in demand the scheme is not required; points out the effects of railway rules which favour small consignments and suggests an increase in the minimum limit for export produce from a waggon load to 50 tons - - - - - - - - 49

Page

45. Calcutta Wheat and Seed Trade Association, to the Bengal Chamber of Commerce, No. 41H., dated 6th June 1890.
Consider that it is useless cleaning wheat while the Home Trade is indifferent on the subject - 50

46. Agri-Horticultural Society of India to Director, Agricultural Department Bengal, dated 3rd April 1890.
Discusses the scheme in its relation to cultivators - - - - - - - 50

47. Agri-Horticultural Society of India to the Director, Agricultural Department, Bengal, dated 5th June 1890.
Replies to questions regarding the adulterants used for wheat - - - - - 52

48. Vice-Chairman, Calcutta, Port Commissioners, to Director, Agricultural Department, Bengal, No. 318, dated 6th May 1890.
Considers the scheme unsuitable - - - - - - - - - 53

49. Manager, Eastern Bengal State Railway, to Director, Agricultural Department, Bengal, No. 839 M., dated 26th April 1890.
States that elevators would not be required at up-country stations of the railway, the traffic in wheat and seeds being small - - - - - - - - - 53

50. Manager, Tirhoot State Railway to Director, Agricultural Department, Bengal, No. 2507, dated 19th April 1890.
Favours the scheme, but doubts its success - - - - - - - - 54

51. Manager, Nalhati State Railway, to Director, Agricultural Department, Bengal, No. 1812, dated 3rd May 1890.
Thinks the scheme deserving of encouragement - - - - - - - 54

52. Agent, East Indian Railway, to Director, Agricultural Department, Bengal, No. 5862, dated 14th May 1890.
Favours the introduction of elevators - - - - - - - - 54

53. Traffic Manager, East Indian Railway, to Acting Agent, East Indian Railway, No. 2937, dated 25th June 1890.
Explains the present rules for minimum weight for export produce - - - - - 55

54. Ralli Brothers, to the Director, Agricultural Department, Bengal, dated 12th March 1890.
Having regard to the diversity in quality of Indian wheats doubt whether the elevator system would be successful - - - - - - - - - - - 55

55. Moran & Co., to the Director, Agricultural Department, Bengal, dated 7th May 1890.
Consider the scheme worthy of support - - - - - - - - 55

56. Anderson, Wright & Co., to the Director, Agricultural Department, Bengal, dated 12th March 1890.
Are of opinion that the American system is not wanted, but export of adulterated wheat should be penal - - - - - - - - - - - - 55

57. Balmer, Lawrie & Co., to the Director, Agricultural Department, dated 7th May 1890.
Think the scheme deserving Government support - - - - - - - 56

North-Western Provinces and Oudh.

58. Government, North-Western Provinces and Oudh, to Government of India, No. 149—1–590 A, dated 6th June 1890.
Agree with the Director, Agricultural Department, that all that the Elevator Company propose to do for the ryot the ryot can do for himself, and that the first thing is to establish a demand for clean grain for which purpose elevators might be erected at the ports - - - 56

59. Director, Land Records and Agriculture, North-Western Provinces and Oudh, to Government, North-Western Provinces and Oudh, No. 1432, dated 15th April 1890.
States that for the scheme to be successful, the Company must undertake the handling and transport of grain from the local markets to the port, and remarks on the concessions that might be given - - - - - - - - - - - 57

60. Upper India Chamber of Commerce, to the Government of the North-Western Provinces and Oudh.
Supports the establishment of grain-elevators at the ports, but objects to the grant of any monopoly - - - - - - - - - - - - 58

Punjab.

61. Punjab Government, to Government of India, No. 59, dated 24th March 1890.
Is unable to offer an opinion on the scheme till the concessions required are more clearly defined - 59

62. Director, Department of Land Records and Agriculture, to Punjab Government, No. 292, dated 26th February 1890.
Considers that every reasonable encouragement should be given to the scheme - - - 59

63. Commissioner and Superintendent, Delhi Division, to Director, Department of Land Records and Agriculture, Punjab, No. 88, dated 8th February 1890.
Considers that the concessions should be limited - - - - - - 60

64. Municipal Committee, Amritsar, to Director of Land Records and Agriculture, Punjab, No. 66, dated 10th February 1890.
Despairs of the success of the scheme unless the co-operation of large dealers is secured - 61

65. Punjab Government, to Government of India, No. 30 S., dated 26th May 1890.
Forwards further Reports - - - - - - - - - - 61

66. Deputy Commissioner, Delhi District, to Director of Land Records and Agriculture, Punjab, No. 264, dated 27th February 1890.
Considers the scheme premature until a satisfactory understanding is come to on the subject of refraction - - - - - - - - - - - - 61

Page

67. Officiating Commissioner and Superintendent, Rawalpindi Division, to Director of Land Records and Agriculture, Punjab, No. 700, dated 8th March 1890
Is of opinion that the scheme should be left to establish itself - - - - - 62

68. Agent to Messrs. A. McHinch & Co., Ferozepore, to Deputy Commissioner, Ferozepore, dated 20th April 1890.
Does not think the scheme likely to secure the advantages claimed - - - - 62

69. Punjab Government, to Government of India, No. 130, dated 4th September 1890.
Forwards further reports - - - - - - - - - - 64

70. Director of Land Records and Agriculture, Punjab, to Punjab Government, No. 1332, dated 18th August 1890.
Forwards Nos. 71 to 74, and draws attention to the account of the system of artificial adulteration of wheat - - - - - - - - - - - 65

71. Commissioner and Superintendent, Jullundur Division, to Director of Land Records and Agriculture, Punjab, No. 2102, dated 4th August 1890.
Thinks that free sites might be granted, but that the other concessions asked for are scarcely reasonable - - - - - - - - - - - 65

72. Copy of the Sub-Committee's Reports of the Ferozepore District Board.
Gives an account of the practice of adulterating wheat, and supports the proposals for establishing grain-elevators - - - - - - - - - - - 65

73. Copy of remarks on the memorandum of J. G. Smith, Esq., on the introduction of grain-elevators into India.
Comments in detail on the several concessions asked for - - - - - - 66

74. Deputy Commissioner, Ludhiana, to Commissioner and Superintendent, Jullundur Division, No. 206–1148, dated 28th June 1890.
Regards the scheme as open to the objections which attach to monopolies - - - - 67

Central Provinces.

75. Chief Commissioner, Central Provinces, to Government of India, No. 4743–88S., dated 18th November 1890.
States that the reform of the Wheat Trade should be left to those interested in it, and that he is opposed to Government interference - - - - - - - - 68

76. Note by Commissioner of Settlements and Agriculture, Central Provinces, dated 23rd October 1890.
Is of opinion that clean wheat would be forthcoming if a demand existed, but to encourage the scheme certain concessions might be allowed - - - - - - - 68

77. Commissioner, Jabalpur Division, to Chief Commissioner, Central Provinces, No. 1162, dated 12th March 1890.
Forwards a summary of the replies of District Officers - - - - - - 69

78. Commissioner, Narbudda Division, to Chief Commissioner, Central Provinces, No. 1717, dated 24th March 1890.
Considers that Government interference in the scheme would be a mistake - - - 70

79. Commissioner, Nagpur Division, to Chief Commissioner, Central Provinces, No. 2958, dated 2nd May 1890.
Considers the concessions demanded by Mr. Smith preposterous - - - - - 71

80. Deputy Commissioner, Wardha, to Commissioner, Nagpur Division, No. 900, dated 22nd February 1890.
Advocates the encouragement of the scheme by Government - - - - - 72

81. Deputy Commissioner, Nagpur, to Commissioner, Nagpur Division, No. 1461, dated 10th March 1890.
Is of opinion that so long as grain in its present condition is in active demand there will be no scope for the scheme - - - - - - - - - - 73

82. Deputy Commissioner, Chanda, to Commissioner, Nagpur Division, No. 787, dated 28th February 1890.
Considers that the scheme should be left to private enterprise - - - - - 74

83. Officiating Commissioner, Chhattisgarh Division, to Chief Commissioner, Central Provinces, No. 1656, dated 25th September 1890.
Considers the scheme unsuited to the system on which the Indian Wheat Trade is carried on - 74

84. Deputy Commissioner, Bilaspur, to Commissioner, Chhattisgarh Division, No. 2597, dated 8th May 1890.
Thinks the scheme deserving of encouragement - - - - - - - - 75

85. Government of India Resolution No. 39, dated 20th October 1893.
Communicating orders on the scheme - - - - - - - - 76

Appendix A.

1. From the Secretary of State for India, to the Government of India, No. 7, dated 22nd January 1891.
Forwards communication from Mr. Pavy - - - - - - - 79

2. Phillip Pavy, Esq., to Sir George Birdwood, dated 20th December 1890.
Communicates his views and suggestions on the points demanding inquiry and action in connexion with the Indian Wheat Trade - - - - - - - - - 79

3. Phillip Pavy, Esq., to Sir Charles Aitchison, dated June 1883.
Suggestions for improving the quality of Punjab wheat - - - - - - 80

Appendix B.

The grain trade of the Caucasus and the future of Novo-Rossiesk - - - 83

PAPERS

RELATING TO THE

INTRODUCTION INTO INDIA OF THE SYSTEM OF GRAIN ELEVATORS IN VOGUE IN THE UNITED STATES OF AMERICA AND IN CANADA.

1.

The Government of India, to Local Governments and Administrations, Circular No. 122–127 C.—(Agri.), dated 6th January 1890.

Circular forwarding papers for opinion.

I am directed to forward, for information and consideration, the accompanying copy of a despatch and of its enclosure, received from Her Majesty's Secretary of State for India, relating to the formation of a Company for the introduction of grain-elevators into India.

2. His Excellency the Governor General in Council will, in the first instance, be glad to be favoured with the views of as to the encouragement which may properly be given to the Company, and I am to suggest that the opinions of the Directors of the Department of Land Records and Agriculture, the Chambers of Commerce and of other authorities, official or non-official, whom may think it advisable to consult may be obtained and forwarded to the Government of India with as little delay as possible.

2.

Government of India, Revenue and Agricultural Department, to the Secretary to the Government of India, Public Works Department, No. 129 C., dated 7th January 1890.

The undersigned is directed to forward, for information and consideration, a copy of a despatch,* and enclosure, received from the Secretary of State, relating to the formation of a Company for the introduction of grain-elevators into India, and to say that this Department will be obliged if the Public Works Department will obtain the opinion of the Railway Companies mentioned in page 3 of Mr. Smith's letter.

3.

From Lord Cross, to the Government of India, No. 116, dated 28th November 1889.

Forwards Mr. Smith's proposals for introduction of grain elevators.

I forward herewith a copy of a letter, and its enclosure, of the 17th September last, received from Mr. James G. Smith, of the firm of Messrs. Ritchie, Stewart & Co., Bombay, relating to the formation of a Company for the introduction of grain-elevators into India. It is unnecessary for me to dwell upon the very great importance of this matter; and I shall be glad to be furnished with the views of your Excellency's Government on Mr. Smith's proposals for State assistance to the Company, and on the subject of his letter generally. It is clearly impossible that the Government should assist the present project to the extent suggested in Mr. Smith's letter, but some aid might perhaps be given, and if your Government is disposed, as I presume it will be, to promote Mr. Smith's undertaking, I shall be ready to consider any recommendation that you may think fit to make.

2. I enclose, for your Excellency's perusal, a copy of the Board of Trade Journal for October 1889, in which, at page 399, will be found an account of the steps taken by the Russian Government to promote the erection of elevators along the lines of railway leading to Odessa.

* No. 116 (Revenue), dated 28th November 1891.

4.

JAMES G. SMITH, ESQ., of Ritchie, Stewart & Co., Bombay, to the UNDER-SECRETARY of STATE for INDIA, dated 17th September 1889.

I have the honour to inform you that I desire, in connexion with a few others, to form a "Grain Cleaning and Elevator Company" for India, and we beg the favour of your laying our representation before the Secretary of State in Council, who, we trust, may be pleased to afford us his support and assistance in the directions necessary.

We beg to invite a reference to the accompanying memoranda on the subject laid unofficially before you last month by Colonel Filgate, R. E., from which you will observe that our aim is to introduce into India a system of cleaning, grading, and handling wheat, based upon that universally adopted in the United States and Canada, and now being extended to other countries.

In putting the scheme before you we do not consider it necessary to recapitulate in detail the many valuable opinions recorded in favour of some such system, as we believe the Secretary of State to be fully acquainted therewith.

Objects of the scheme.

Our primary object is to clean and raise the grade of the grain received from the producer, and to prevent the subsequent adulteration of Indian wheat which now prevails. By this, among others, the following advantages should be gained:—

(1.) The improvement of the reputation of India as a wheat-growing country.
(2.) The extension and the improvement of the cultivation of wheat by the above, and by putting the business on a more satisfactory footing.
(3.) The improvement of the position of the producer by depriving others of the opportunities of mixing, carrying, and profiting by an adulterated or dirty sample which was subsequently, at considerable expense and trouble, to be brought to a clean state before it can be used.
(4.) The reduction of the expense of carrying and handling, by sea and by land.
(5.) Facilitating the storage, purchase, and sale of, or the borrowing and lending of money on, the grain crops.
(6.) Opening the trade to all acquainted with the markets as opposed to the present state, under which it is confined to grain experts, and to those who can or will pass off an adulterated article.

The effects which may be expected are:—

Benefits to be expected.

(1.) Benefit to India as a wheat-producing country, in increasing the demand for, by removing the objections to, its produce.
(2.) Benefit to all concerned by putting the Indian wheat trade on a firmer and more satisfactory footing.
(3.) Benefit to the State and other railway owners from increased traffic due to a better demand for and extended cultivation of Indian wheat by relieving them of the custody of grain at stations, and by the more rapid loading, unloading, and release of their waggons.
(4.) Benefit to the trade generally in reducing charges for handling, &c.
(5.) Benefit to the Port Trusts in concentrating the traffic at the port storage elevators.
(6.) Benefit to the shipping in increased traffic and the more rapid loading of vessels.
(7.) Benefit to the trade by introducing more reliable samples of wheat.
(8.) Benefit to the consumer in supplying a pure and graded article.
(9.) Increased facilities for storing grain.
(10.) Increased facilities for dealings in wheat on documents.
(11.) Improvement in the position of the producer from the increased value of his product when cleaned and graded.

Concessions required.

That the proposed Company may start with reasonable prospects of success, it appears to us that the assistance of Government would be necessary in the following directions:—

(1.) Arrangements for the countersignature of certificates by Government officials.
(2.) The free provision of land for the Company's purposes, either within or adjacent to the railway and Port Trust premises, and connected with the lines by sidings.
(3.) A guarantee that similar facilities will not be afforded to a competing Company or individual for a term of 25 years.

(4.) That the grant of concessions as above extend to every grain-shipping port, and along every line of railway, built or to be built, through the grain-producing districts of the Indian Empire.
(5.) A guarantee of interest at the rate of 4 per cent. per annum for the first 5 years of the Company's operations, such advances being, however, repayable, without interest, from half of surplus profits in excess of 6 per cent.

The rights for which we would ask are as follows?—

(1.) To erect elevators, cleaning or other machines for the cleaning, grading, and storage of wheat at all ports and railway stations connected with the grain trade.
(2.) To levy charges (which may be under the control of Government) for the cleaning, grading, loading, and storage of grain.
(3.) To issue certificates for the grain under the Company's charge.
(4.) To act as agents for producers and others for the disposal of their grain.
(5.) To act as agents for merchants and others for the purchase of grain.
(6.) To make advances of money against grain held in the Company's elevators.
(7.) To advance money to the ryots on the security of their land, crops, &c.
(8.) To act generally as warehousemen, forwarders, shippers, and agents in all matters connected with the grain trade.
(9.) To charge for any or all of these conveniences to the trade according to usage, and subject to the control of Government.

Selections of stations.

The adoption of the scheme at starting in its entirety, even at a few stations, is we are inclined to think, a step too advanced for immediate consideration, and we would now propose that the first operations be conducted so as to disturb as little as possible the existing arrangements. In this view, we would propose to select a few stations on some of the principal grain-carrying railways, and to conduct thereat simple cleaning and grading operations, returning the grain into bags, properly secured, and covered by certificates as to the quantity and quality, thus discarding for the present the idea of the elevator proper.

In the English markets our efforts would be directed to securing a demand for the clean and graded article, and further development of the scheme would be dependent upon the results obtained. We have reason to believe that in the English grain centres, accustomed to the American system, the certificates above referred to will speedily receive the credit they deserve, and, so soon as they become recognised in the English markets and thus act to the benefit of the producer, the steady development of the scheme may be confidently anticipated.

The railways on which it is proposed to commence are—

The Great Indian Peninsula Railway,
The Bombay, Baroda, and Central India Railway,
The Bengal-Nagpur Railway,

these being contributory to the one shipping centre of Bombay, between which place and Liverpool the trade is considerable, while Liverpool is a port already accustomed to the American system of clean and graded grain.

The authorities of the above-named railways have been addressed, and, so far as at present ascertained, the scheme will be favourably received and supported by them.

The stations at which machinery is proposed to be erected will be selected in communication with the Companies.

It is probable that in all, some fifteen stations at the outset will be provided with cleaning, grading, and weighing apparatus and with some elevating machinery, all of which will have to be sheltered from weather by buildings sufficiently strong to withstand the vibration of the machinery, and constructed with some regard to their future uses.

The machinery may be worked by bullock or steam power, as circumstances may require. It appears to us that the undertaking will necessitate the sending to India of a few qualified men to commence, conduct, and instruct in the operations, but we would desire to avail ourselves of the assistance of the Railway Companies' staffs to the utmost extent possible.

Probable cost.

	£
We believe that the whole of the machinery required in the first instance is readily obtainable in England, and including freight, railway charges in India and other expenses we estimate its cost at - - - - - - - - - -	7,500
The buildings at fifteen stations, with cost of fittings and erecting machinery, would probably cost - - - - -	10,000
The pay and allowances of staff, preparatory to the commencement of work, may be taken at - - - - - -	5,000
And preliminary and contingent expenses at - - -	2,500
Making a total of - - -	£25,000

Besides keeping the capital expenditure within the narrowest limits, it would be our object to keep down the working expenses and charges as low as possible. In the more advanced stages of the undertaking the charges to be made will, beyond doubt, be far more than covered by the saving in cost of handling, &c., but during the preliminary operations just described the charges for cleaning and grading must be reduced to a minimum, to be covered by the enhanced value of the clean grain, and still leave the ryot sufficient inducement to avail himself of the advantages afforded.

During this period of education and experiment, we can hardly expect the machinery to do more than pay the expenses of its working, but each subsequent step in advance should put our operations on a more satisfactory footing.

So soon as a demand for clean and graded wheat is secured in the United Kingdom a demand on the part of the producers or owners for the cleaning and grading of their wheat will certainly follow, and as this increases, so will the present scheme progress towards the erection of a complete system of elevators, and as success becomes assured on one or more lines of railway leading to one port, so will other lines of railway and other ports be supplied with similar advantages.

Guarantee of interest.

All extensions of operations involving expenditure beyond the amount of 25,000*l.* referred to in this paper, would be submitted for the sanction of the Secretary of State for India in such manner as he may direct, and we confine our present request for a guarantee of interest to a half-yearly payment, calculated at the rate of 4 per cent. per annum on the 25,000*l.* already indicated and on the subsequent sums sanctioned from date of such sanction, for a period of five years from that of the acceptance of the proposals which we have the honour to make.

The capital of a Company sufficiently important to deal adequately with the subject of our representation must necessarily be large, but at starting the amount to be called up would be limited to 25.000*l.* and during the continuance of the guarantee, further calls must be restricted to amounts necessary to cover extensions duly sanctioned.

5.

MEMORANDUM by Colonel FILGATE, R.E., on the proposed introduction into India of the American Elevator system of handling wheat.

The proposal to deal with Indian wheat after the manner, more or less modified, in which the wheat crop of the American continent is handled, under what is known as the Elevator System, is put forward in the belief that it will commend itself to those high authorities conversant with the present serious defects of the trade and interested in remedying them.

The promoters of this scheme believe themselves, as a body, to be cognizant with the Indian wheat trade as at present carried on, both in India and England, with the system in India of handling and adulterating the wheat, from the time of its growth until its sale in England, and with the American system, under which pure and graded wheat only is put upon the English market. They claim that their experience, supplemented by their study of the subject, both from the published views of high authorities (*e.g.*, Her Majesty's Secretary of State for India, the Government of Bombay, the Bombay Chamber of Commerce, the Association of British and Irish Millers, Sir E. W. Watkin, Mr. McDougall, and others), and from inquiries of others connected with the trade (as merchants and millers), puts them in a position to deal practically with the subject.

Before proceeding to describe the proposed undertaking, it is is desired to represent the advantages to be derived therefrom—advantages which will be shared by all except the middlemen, whose presence is considered the worst feature in the trade as it now exists. How Government is interested.

The Government in this matter may be likened to a large American Railway Company whose object it is to render most valuable, by cultivation or reputation, the lands in its ownership. It is due to this interest in the land and its produce, in America that the Elevator System has not only come into existence but has become universal and indispensable along the railroads of the wheat belt of the American continent, and so highly do the railways value the advantages of the system that, where the grain crop is the principal commodity the Companies decline to carry grain which has not been passed through the elevator. The advantages here indicated are that, by means of the elevator a perfectly pure and reliable sample is obtained directly it leaves the farmer's hands, and the reputation of the district is not risked by the producer being allowed to place upon the market grain which has not been subjected to this recognised process of cleaning and grading.

It must not be imagined that the farmer suffers from this apparent restriction in the forwarding regulations, for as he has found in practice it works entirely to his advantage as the superior cleaning machinery in the elevator raises the grade of the sample.

The advantages to the Government, as the possessor of land, as interested in the principal Indian railways, may be considered under those claimed in connexion with the transport of the grain. The railways concerned would be relieved of the responsibility and cost of receiving and guarding the wheat at their stations; as this would be done for them by the elevators, they would be relieved of the cost of loading and unloading their waggons, their rolling-stock would be more rapidly freed, and the fact of their carrying only the pure article would doubtless lead to their securing higher freights than when compelled to charge also for the conveyance of dirt. It should be added that when the carriage of grain in bulk is arrived at, the existing closed waggons (invariably used for the purpose in America) can be loaded and emptied by means of elevators in the space of a few minutes, no change whatsoever being therefore necessary in the waggon stock of existing railways.

To the various Port Trusts the proposed undertaking presents the advantage of concentrating the export grain traffic at the port storage and shipping elevators. By means of sidings the railway cars are run into these and instantaneously unloaded, while the ship to be loaded, when brought alongside, can receive its complement of grain in a few hours. Port Trust and Shipping.

The shipping interest is secured, in the first instance, like that of all others concerned, by the improved footing on which the grain trade is to be placed, but also in the more rapid and less costly loading of the vessels and by their being enabled to carry a greater quantity of grain in bulk than in bags. For this purpose the Atlantic steamers are usually fitted with bulkheads, the addition of which is no inconvenience and of little expense, the divisions so made being capable, as a rule, of holding 1,000 quarters of grain each.

The advantages to the producer are as follows: on delivery of his grain to the elevator it is cleaned, graded, and weighed, and a receipt therefor at once granted to him. This receipt may be held, sold, or transferred by him at his pleasure, it being negotiable in all banking transactions just as is a bill-of-lading or railway or warehouse receipt, and possessing the additional security that it represents a certified quantity of pure grain of a certain grade or grades. By this system it is further secured to the producer (or other owner of the wheat) that the proper value for his grain will be obtained, as it remains in the custody of the Elevator or Railway Company (as his agents) until placed on board ship. Advantage to producer.

Means are afforded to him of holding the grain so long as he likes until prices suit, the Elevator Company being responsible for its condition.

Grain ultimately deposited at the seaport storage elevator, is under this system, sold and resold on the American continent through the medium of the elevator receipts without delivery. The whole system as affecting the producer is one calculated to secure to him the maximum value of his product, and to encourage him to grow more and better grain year by year.

Turning to the trade generally, it is, on the face of it, a very unsound condition of things that a large per-centage of dirt should be carried from the Indian wheat fields to the English market, but what can be said of a policy which permits, in addition to Advantage to trade.

this, the existence of middlemen, who, for selfish ends, concoct mixtures which ruin the reputation of the country as one capable of producing good wheat? But this is not the only important evil done to the trade, for, under the existing circumstances, which lead to such mixtures becoming recognised samples, the business is necessarily confined to those who can or will pass off as Indian wheat upon the English markets a sample which just passes muster, and inflicts upon the miller a mixed and dirty article, tending to depress, year by year, the reputation of Indian wheat. That such men should oppose any such scheme as that suggested may of course be accepted at the start, but what is to their disadvantage in this matter reacts to the advantage of the producer, for the clean wheat, which is the basis of the trade, must necessarily suffer in price in proportion to the extent to which adulteration by middlemen is carried on.

As opposed to this, the Elevator System throws the trade open (thereby increasing competition) to all acquainted with the markets, although not necessarily grain experts, for they buy and sell on recognised certificates, which bear on the face of them the quality and quantity of the grain.

The trade also directly benefits by the saving of the charges which must necessarily be incurred in mixing and conveying dirt.

The proprietors of the proposed Elevator Company believe that, under certain favoured arrangements, which will be hereafter described, they can, by small charges for cleaning, grading, and storing wheat, secure to themselves a fair return on their outlay, and that the economy of the system will lead to their charges being covered many times over by the existing cost of handling, sampling, &c.

The undertaking may be commenced upon by selecting, in concert with Government, one line of railway for its operations, and these operations may be limited at the outset to a few favourable stations, at which wheat, after cleaning, might even be returned to the bags. In this manner the risk might be reduced to a minimum, until the demand for the pure article had been ascertained. In this connexion it must be borne in mind that, disregarding London for the moment, there are many important markets which demand clean wheat, and millers who protest against or refuse to take, except at low prices, the mixtures now offered to them, and so troublesome and expensive to them to clean and to separate.

If successful in finding a market for its cleaned and graded article (which success it has no reason to doubt), the Company would be prepared to extend its operations by the erection of elevators wherever deemed necessary, and to such a point as to secure that it will become a recognised institution as in America.

Government assistance and control.

The Company would be prepared to submit to the regulation of its charges by Government, and their first request would be that their cleaning and grading be so conducted to the satisfaction of Government that they would allow an officer, appointed by themselves, at each station to countersign the certificates issued by the Company, the Company undertaking to hold the Government harmless for the proper delivery of grain of the proper description. The promoters would stipulate for this, and be prepared to bear the cost of it, as at once placing them in a position above suspicion as to the value of their certificates. Possibly, this might be effected at first by local officers in addition to their duties.

The assistance required from Government in order to secure the formation of a Company of character and strength sufficient to deal with such a problem as this must take a form which will enable the Company safely to await the gradual development of the scheme. From the producer to the miller every one has, more or less, to be educated to the benefits of the system, and the proposed Company could not risk the undertaking of this education without some security that if so far successful, they would be freed from the immediate opposition of others who had not undertaken this initial trouble and expense, but were ready to take advantage of the opening secured.

The Company would require, as already stated, the assistance of Government officers in the matter of its certificates.

It would require land for the erection of its elevators both at the ports (on Port Trust land) and in or connected with the railway premises at each station where an elevator is to be erected.

The elevators would have to be connected with the railway lines by sidings. And it would require that similar facilities should not be afforded to a competing Company or to individuals for a term of say twenty-five years. These concessions to extend to every grain-shipping port, and along every line of railway built or to be built into or through the grain-producing sections of the Indian Empire.

The Company would also require that interest at the rate of 4 per cent. per annum be guaranteed by Her Majesty's Secretary of State for India on their paid-up capital during the first five years of their operations. Such advances to be repaid, without interest, from half of surplus profits earned by the Company in excess of 6 per cent. It is believed that the concessions asked for are reasonable and legitimate.

For over ten years now it has been recognized that the future of India, as regards its farming interests, depend upon the introduction of the Elevator System as applied to the American continent.

The grant of land by Government free to Companies calculated to work out a public benefit is not an unusual favour.

The grant of the exclusive privilege for a limited period is also similar to what has been secured to Railway Companies in the past by their contracts with Government.

The grant of a guarantee also, for so short a time as five years, is not unreasonable considering the State interests at stake.

The rights required by the Company would be much as follows:—

To erect elevators for the cleaning, grading, and storage of wheat at all ports and railway stations connected with the grain trade.

To levy charges, as authorized by Government, for the cleaning, grading, storage and loading of grain.

To issue certificates for the grain under their charge.

To act as agents for producers and others for the disposal of their grain.

To act as agents for merchants and others for the purchase of grain.

To make advances of money against grain held in the Company's elevators.

To advance money to ryots on the security of their land, crops, &c.

To act generally as warehousemen, forwarders, shippers, and agents in all matters connected with the Indian grain trade.

And to charge for any or all of these conveniences to the trade according to usage, and subject to the control of Government.

But the Company will not be permitted, under any circumstances, to act as merchants or owners of grain.

The details connected with the working of this scheme are numerous, important, and interesting, but it is probably not necessary that many of them should find a place here.

Elevators described.

An elevator may be seen at work at more than one place in England. It consists of a building of considerable height, and of varying floor space according to its capacity, the length invariably increasing with the latter. The "handling elevators" at the railway stations in America usually possess a capacity of from 30,000 to 40,000 bushels, and occupy a ground space of about 30 feet × 40 feet, and run to a height of from 60 feet to 75 feet. The "port storage elevators" run from 250,000 up to 1,000,000 bushels and over. The ground space occupied by these would be, say, 50 feet to 60 feet in width, and from 100 feet upwards in length according to capacity. The "first Russian grain elevator" recently erected was for a capacity of 275,000 bushels, and measures 63 feet × 128 feet, and is 82 feet high to the roof. It cost 214,000 roubles, which is probably 30 per cent. to 40 per cent. more than it would have cost in America.

The machinery in connection with an elevator consists of steam or other motive power, together with weighing, elevating, conveying, cleaning, separating, and fanning machinery. A good deal of information, including dimensions and prices, can be obtained about these in this country. It is believed that the "elevator" machinery generally has been brought to such perfection that, in spite of its simplicity, it performs its work with great efficiency, expedition, and economy, and is not liable to get into any serious disorder with ordinary care. In many out-of-the-way places, on the American frontier settlements, the elevators are hundreds of miles away from foundries or mechanical workshops.

Cost of working and charges.

The elevator in America is usually made of wood, but there is no reason why the building should not be of any other material. The cost of an elevator in America is usually calculated at its bushel capacity, including all appliances, and ranges from 25 cents per bushel for the smaller elevators to as little as 18 cents per bushel for the largest size of storage elevators. Elevators are frequently built on an undeveloped plan, and added to in length as their capacity requires to be increased.

The cost of working an elevator is comprised of the price of fuel, the salary of the manager, and the pay of a small number of "hands," varying from 2 to 12, according to the size of the elevator. The cost of fuel at the "handling" or up-country

elevators is considerably reduced by the fact that the weed seeds (often very abundant in oil) and other refuse, extracted in process of cleaning the grain, are made use of for this purpose.

The general rule for years past at the up-country elevators, has been to charge half a cent per bushel for cleaning, grading and weighing, and 2 cents per bushel for a minimum of one month's storage, weighing, and loading into cars. It seldom happens that grain is stored in these for so long as one month, for they are used for cleaning and passing on the grain to the port storage elevators.

At the latter, other storage charges are made for longer periods at reduced rates, a small specific charge being made, if it is necessry, during the storage of the grain, to pass it through the fanning machinery in order to secure its condition.

Experience on the American continent has shown the business to be a thoroughly safe one from the the fact that the Elevator Company takes no risk in connection with the grain market, but merely acts as warehousemen and agents for farmers or grain merchants, the charges being a first claim upon the grain passing from the Company's hands. It is very necessary so to locate and construct each elevator that it shall, as nearly as possible, equal the demands at the point, but provided this is seen to, every elevator should necessarily return a fair dividend upon the cost of construction and the yearly cost of working.

If the proposed Company's operations be restricted, at the start, to up-country operations at a few stations, it is believed that a sum of 50,000*l.* would suffice, to be increased by a similar sum so soon as circumstances justify and Government permit extensions to some other stations, and to a storage elevator at the port concerned. It is hardly likely that the Company's expenditure, during the first five years of its existence will exceed 100,000*l.*, but thereafter, presuming that the benefits of cleaning will then be thoroughly appreciated, both in England and in India, the capital expenditure will increase to a large figure.

6.

GOVERNMENT OF INDIA, Public Works Department, to GOVERNMENT OF INDIA, Revenue and Agricultural Department, No. 104 R. T., dated 1st May 1890.

With reference to correspondence ending with Revenue and Agricultural Department endorsement No. 226 C., dated 31st January 1890, the undersigned is directed to forward, for information, a copy of a letter No. 477 T., dated 13th March 1890, and enclosures, from the consulting engineer to the Government of India for Railways, Central Division, regarding the formation of a "Grain Cleaning and Elevator Company for India."

2. A further communication on the subject is expected from the Government of Bombay and will be forwarded on receipt.

7.

OFFICIATING CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR RAILWAYS, Central Division, to GOVERNMENT OF INDIA, Pubic Works Department, No. 477 T., dated 13th March 1890.

In reply to Public Works Department No. 0189 R. T.,* of 4th February 1890, I have the honour to forward copies of a letter, No. 2166 of 8th March, from the Agent and Chief Engineer, Bengal-Nagpur Railway enclosing copies of a letter from Major W. T. LeBreton, Retired List, a promoter of the Cleaning and Elevator Company, to the Bengal-Nagpur Railway Company, and of the reply to it, by the Board.

2. The requests for assistance made by Major LeBreton appear reasonable and such as the Bengal-Nagpur Railway might grant on its own interest.

3. The proposals of the New Company embrace two perfectly distinct things. viz. :—

(*a*) a system of receiving dirty or adulterated grain, cleaning, bagging, and storing it, and issuing it again under a system of certificates signed by a Government official; and

(*b*) the introduction of the American Elevator System.

---

* R. T., March 1890, Nos. 99 to 110 A.

4. To take the second first, the American Elevator System is a mechanical system of loading and unloading and weighing grain in bulk by the action of gravity and is the outcome of the peculiar conditions of the grain trade in parts of the United States of America, where manual labour is costly and where very large quantities have to be received or delivered at great centres like Chicago in the shortest time and at the smallest cost possible. A sketch of the mechanical part of the system will be found in the Proceedings of the Institute Civil Engineers, Volume LXXVII, page 237. The system is only adapted for dealing economically with very large quantities of grain in bulk, not in bags, and where the grain is carried both by rail and by ship, in bulk and not in bags. The American system.

These conditions do not exist in India. Here manual labour is cheap. The quantities to be dealt with at any up-country railway station cannot be called very large ; they are necessarily brought to the railway station in bags, not in bulk, and neither the rolling stock of Indian railways, nor, I believe, the ships frequenting Indian ports are adapted for carrying grain in bulk. However, as the Company do not propose at first to adopt the Elevator System, it is unnecessary to say more here than to observe that the Government of India could not give them a monopoly to use any kind of machinery in which the Company did not possess a patent right of invention obtained in the usual way under the Patent Laws. Indian conditions.

5. As regards the other proposal of the new Company to establish cleaning machinery at several centres, as set forth in Messrs. Ritchie Stewarts' letter to the Under-Secretary of State for India, the advantages and beneficial effects will be disputed by no one.

6. As regards the countersignature by Government officials of certificates of the quantity and quality of the grain bagged by the Company, it is not apparant how any arrangement could be made. No Government official could be held responsible for his signature to the certificates unless he had complete means, in time, opportunities and technical knowledge, of verifying their correctness, and without such responsibility his signature would be of no value.

7. To carry out the proposal, it would be necessary to appoint special experts to the depôts, who would have to reside constantly on the premises and see all the grain cleaned, bagged and weighed. They would fill a position and perform duties closely analagous to those of the Excise officers attached to breweries and distilleries in the United Kingdom. Government could not thus accredit the certificates without becoming responsible for their contents. Were the experts paid by the Company, they would not be Government officials even if they were appointed and dismissed by Government, and there appears to be no reason why the State should assume any responsibility or incur any expense to further the objects of a private mercantile company. Inspectors and certificates.

8. It would probably be expedient in most cases in the interests of the railways to allow the Company the use of land and sidings at some of the principal stations, but this could not be promised to the Company free of cost, and each case should be dealt with on its merits.

9. It would not seem expedient, even if possible, to grant a monopoly to any Company of any advantage or assistance which Government could properly give. It is not clear how the State could guarantee any interest on capital to a Company over whose operations they could exercise no control, and if the great and wealthy firms now engaged in the wheat trade in India and who ostensibly clean their wheat at the railway stations do not really clean it, it is not clear why it should be expected that they would make it over to another Agency to clean for them.

10. The nine rights for which the Company ask appear to be rights already possessed by all British subjects without any control from Government.

11. I do not think the staffs of the railways could be properly employed in erecting buildings to be the property of the grain Company, and the Company should not look to the railways for other assistance than what the railway workshops could give on the usual terms of payment.

12. The proposed Company would no doubt have to contend with the most formidable opposition from all those people who at present find it more to their interest to deal in adulterated rather than in clean grain, but I think they could and should rely for success, not on Government patronage, but on their own just dealing, like any other commercial firm who propose to succeed by producing and selling a better article than their competitors, and by establishing a reputation for doing so.

8.

AGENT AND CHIEF ENGINEER, Bengal-Nagpur Railway, to CONSULTING ENGINEER FOR RAILWAYS, Central Division, No. 2166, dated 8th March 1890.

In reply to your No. 307 T., dated 17th February 1890, enclosing copy of Government of India No. 0189 R. T., dated 4th February 1890, I have the honour to forward copies of correspondence sent me by my Board with their general letter No. 66 of 1st November last.

The letters contain all I know on the subject at present, but I understand the Board to mean that they are quite prepared to give any facilities in their power that the Government of India would agree to.

9.

MAJOR W. T. LEBRETON, to MANAGING DIRECTOR, Bengal-Nagpur Railway Company, dated 17th September 1889.

Some friends with whom I am associated in the matter have under consideration a scheme for placing the Indian grain trade upon a more satisfactory footing than at present.

We purpose ultimately to establish in India a system very similar to that known in America as the Elevator System, and we believe that one of its most important advantages will be that which will accrue to the railways carrying on the operations in the grain-producing districts.

Objects and advantages of the scheme.

You will be well aware that the existing system is detrimental to the reputation of India as a wheat producing country, and to the extended cultivation of this product, in placing upon the English market adulterated and inferior samples hampered with charges and illegitimate profit, and depressed in value to the consumer by his expenses and trouble in rendering it fit for milling purposes. These circumstances necessarily re-act upon the producer and discourage him from improving and extending his operations, the result being that the areas under cultivation show a tendency to diminish rather than to increase.

With a proper system of cleaning, grading, and storing and handling, we believe that we may calculate on results the opposite of this, and when our ulterior object is arrived at, the railways concerned should benefit in an improved traffic and reduced expenses in handling and in the provision of waggon stock.

A system of elevators properly equipped and situated would relieve the railways of much of the detail and expense of receiving and dealing with grain consignments, and would free the waggons much more expeditiously than under the present system. Even where a break of gauge or necessity for transhipment occurs, a transfer elevator will perform the necessary duty more advantageously than the employment of manual labour. The present intention of my friends is, however, to approach this end gradually, and, as a commencement, their purpose is to establish cleaning operations at a few of the principal stations on some of the most important lines of railway, returning the grain, after cleaning and grading, into its own bags, to be handled by the Railway Companies in the usual way.

In the representation to the India Office it is provided that the clean and graded grain be covered by a certificate countersigned by a Government official, and it is beyond doubt that in European grain centres accustomed to the American system such certificates will receive the credit they deserve, and so soon as they become recognised in the English market, a steady development of the scheme may be confidently anticipated.

We have every reason to believe that the scheme will receive the support of the Indian Government, and my object in now addressing you is to inquire to what extent we may hope for the valuable assistance of your Company.

We would desire to be informed if your Board would desire to see our operations extended to your line of railway, and, if so, would ask the favour of your naming two or three of the most important grain centres which you would suggest for our preliminary cleaning operations.

Assistance required from the Railway.

It is important that the cleaning should be carried on as near as possible to the existing goods-sheds and sidings, and it would be a great assistance to us if your Company would allow us to carry on the work within its own premises. The cleaning

machinery proposed in the first instance would occupy but little ground space, and might be sheltered by an extension of, say, 25 feet of any existing goods-shed.

The other directions in which the assistance of your Company would be valuable may be denoted as under :—

(1.) The hearty co-operation of your staff, especially at stations concerned, in affording such assistance that lay in their power.
(2.) Possibly some extra care at the outset in the handling and conveyance of certificated consignments.
(3.) A favourable rate for the conveyance of the necessary plant and machinery.
(4.) The assistance of your engineering staff in the erection and construction of any buildings.
(5.) The supply to us of any old engines, material or fuel required for our purposes.

For all such services and supplies we would of course be prepared to pay. At this moment I can but ask you kindly to lay before your Board this general sketch of our plans and wants, and should it meet with a favourable reception, a few of us will be happy to meet you for the purpose of discussing details.

10.

MANAGING DIRECTOR, Bengal-Nagpur Railway Co., Ld., to Major W. T. LEBRETON, dated 11th October 1889.

I have submitted to the Board of Directors your letter of the 17th September, relative to a scheme for placing the Indian grain trade upon a more satisfactory footing than it is on at present, by the establishment of a system of cleaning, grading, storing, and handling grain in India similar to that known in America as the Elevator System.

The Board fully recognize the probable beneficial results of a system which would effect the improvements you contemplate.

When your friends are in a position to commence operations, the Board will be glad to place them in communication with our Agent in India, at the same time forwarding him a copy of your letter and instructing him to afford them facilities for giving your system a fair trial.

Co-operation promised.

11.

GOVERNMENT OF MADRAS to the GOVERNMENT OF INDIA, No. 1323, dated 24th February 1890.

With reference to Mr. Under-Secretary Muir-Mackenzie's Circular, dated the 6th ultimo, No. 122–227 C. (Agri.), I am directed to forward copies of the papers noted below,* and to state that His Excellency the Governor in Council concurs in the opinion expressed by the Board of Revenue, that the proposals do not call for consideration in this Presidency, as the area of wheat cultivation is very small and is not likely to increase materially.

12.

CHAMBER OF COMMERCE, Madras, to GOVERNMENT, Madras, dated 7th February 1890.

I have the honour to acknowledge receipt of the order of the Madras Government, dated the 21st ultimo, Mis. No. 445, forwarding to the Chamber for remarks, copy of a despatch and its enclosures, from Her Majesty's Secretary of State for India, relating to the proposed formation of a company for the introduction of grain elevators into India.

In reply, I am desired to say that it seems to the Chamber that, when those concerned in the wheat trade of India are satisfied that an elevator system would be beneficial, there would be sufficient enterprise in Bombay and elsewhere to introduce that system without the elaborate guarantees that are asked for by Mr. James G. Smith. The need for official interference in the matter has yet to be made out, and the Chamber especially deprecates the creation of a semi-official monopoly, but it is right to add that the scheme does not directly concern the Presidency of Madras.

Official interference deprecated.

---

* From the Board—Proceedings dated 29th January 1890, No. 411 Mis. From the Chamber of Commerce —Letter dated 7th February 1890.

13.

PROCEEDINGS of the BOARD OF REVENUE, Madras (Revenue Settlements, Land Records and Agriculture),—No. 411 Mis., dated 29th January 1890.

Scheme not required in Madras.

RESOLUTION.—With their letter communicated in the G. O. read above, the Government of India forward papers detailing a scheme for providing grain elevators at certain stations in India in order to clean and raise the grade of the wheat at present exported. As the area of wheat grown in Madras is very small, and as it does not appear likely to increase materially, the Board is of opinion that the proposals do not call for consideration in this Presidency. Nor is there sufficient information available here to admit of their forming an opinion on the merits of the proposal generally.

14.

GOVERNMENT OF BOMBAY to GOVERNMENT OF INDIA, No. 7197, dated 9th October 1890.

I am directed to acknowledge the receipt of Mr. Muir-Mackenzie's Circular letter No. 122—127 C. (Agri.), dated 6th January 1890, and memorandum No. 221 C., dated 31st idem, with their accompaniments, on the subject of the formation of a Company for the introduction of grain elevators into India.

2. In reply, I am directed to forward herewith, for the information of the Government of India, copies of the reports received from the Chambers of Commerce, Bombay and Karachi, the Director of Land Records and Agriculture, and the other officers, &c., mentioned below,* who were consulted by this Government on the subject, and to communicate the following observations of His Excellency the Governor in Council.

3. It will be observed that the majority of the officers, &c., consulted are either opposed to the scheme propounded by Mr. Smith, or support it in a very lukewarm manner when shorn of the onerous conditions stipulated for by that gentleman.

State aid not required.

4. As it is not proposed, for the present at least and for some time to come, to construct elevators, the operations of the projected Company would be limited to cleaning and grading wheat at some few principal trading and railway centres. For such an undertaking no State aid is needed, no monopoly should, or indeed, in the opinion of His Excellency the Governor in Council, without special legislation, could be granted, and no concessions in the form of free land and guaranteed interest on capital should be given. The matter is one purely of private enterprise; it is a mere trading venture, and has no special claim on direct Government assistance.

5. That the wheat grown in the corn-producing tracts of India should reach Europe clean and free from adulteration and admixture of dirt and impurities is indeed a circumstance much to be desired. His Excellency in Council, however, greatly doubts whether the scheme now propounded would secure this desideratum.

6. That Indian wheat is despatched from this country with a considerable admixture of substances which are not wheat is the result of the action of the middleman and the merchant quite as much as, if not more so than, it is the consequence of the negligence or dishonesty of the actual grower. It is clear that the grower cannot be compelled to take his grain to the cleaning and grading depôts of the proposed Company; and he is not likely to do so if he finds that he has to pay for having it cleaned and graded, and that at the end of the process he has returned to him as genuine wheat a less quantity than the produce he brought to the depôt. It is also clear, in the opinion of the Governor in Council, that in the existing circumstances of the trade, the middleman and the exporter will put no pressure on the grower to induce him to have his wheat graded and cleaned. The probabilities, therefore, are that if the Company established its depôts it would find that they remained idle and unused.

Want of inducement to clean wheat.

Certificates: objections to.

7. The Governor in Council also considers that it is obviously most undesirable that any certificates concerning wheat which has been cleaned and graded at a station or depôt should be countersigned by Government officials. There is nothing whatever to

---

* The Political Agent, Kolhapur and Southern Maratha Country. The Political Agent, Kathiawar. The Commissioner, Northern Division. The Commissioner, Central Division. The Commissioner Southern Division. The Commissioner in Sind. The Public Works Department, Railway Branch.

prevent wheat so cleaned and graded from being adulterated and mixed with inferior wheat, or weighted with dirt and weed seeds in Bombay or elsewhere after it left the depôt, and the certificate would then be rendered false and misleading.

8. The project now brought forward appears to the Governor in Council to be very different from such a scheme as one for the construction of a railway. It practically is a project for obtaining Government assistance in lending money to cultivators in competition with the local banker. The latter, however, at present holds the field, and would take every care to prevent the proposed Company from interfering with his business and securing his clients.

15.

CHAMBER OF COMMERCE, BOMBAY, to GOVERNMENT OF BOMBAY, dated 19th February 1890.

Opinions adverse.

I have the honour to acknowledge the receipt of your letter, No. 748 of 29th ultimo, giving cover to a letter from the Government of India, Revenue and Agricultural Department, with accompanying papers relating to the formation of a Company for the introduction of grain elevators into India, respecting which you request the opinion of this Chamber.

2. The subject has received the most careful consideration of the Committee, who have also obtained, in addition, the views of other members of the Chamber largely interested in, and conversant with, the wheat trade of India, both as up-country buyers and exporters; and I am directed to say that the opinions expressed are unanimously adverse to the proposed scheme as being unsuited to the requirements of the country, and impracticable financially.

American conditions different.

3. In America, where large tracts of land are under cultivation with the same description of wheat, which can be graded according to the quality of the season, as No. 1 or No. 2, elevators situated at suitable centres of rail and water communication afford to growers, dealers, and speculators a safe, cheap, and convenient means of marketing and storing their produce, which is practically a necessity in an uncertain and rigorous climate. Similar requirements and conditions, however, do not exist in this country. The descriptions and qualities of wheat produced are far too numerous and varied to admit of the system of classification and grading prevailing in America, while the absence of transit facilities prevents the trade concentrating at interval centres in sufficient volume to afford employment for elevators. No doubt, this latter difficulty will be materially lessened as railway communication is extended and improved; but the climatic objections for the use of elevators are permanent and apparently insuperable. For seven or eight months of the year grain can be safely kept in the open air without expense for either rent, fire insurance, or other charges incidental to warehousing; while, during the other four or five months, the native system of storage in pits is not only inexpensive, but gives immunity from weevils which no mode of warehousing ensures. The loss in weight from this cause alone, during the monsoon, would probably not be less than 5 per cent., not to speak of the still more serious damage to quality which results, and for this reason alone, if no other objection existed, the members of the Chamber consider that elevators would prove unsuitable and impracticable. The low cost of manual labour in India, moreover, is an important factor in estimating the working prospects of such a scheme; and except in the mere process of cleaning, where possibly mechanical appliances would be an advantage, little, if any, economy could be obtained in handling wheat by means of elevators.

Clean wheat should and can come from threshing floors.

4. To the cleaning and improving the quality of Indian wheat, this Chamber has always attached the utmost importance; and any means of a practical character likely to attain or further that end would be welcomed by those interested in the trade of Bombay. It is not apparent, however, how the introduction of another intermediary between the grower and the exporter is likely to give any beneficial results. This Chamber has always contended, and still maintains, that given proper conditions of sale in the consuming markets, no difficulty exists in obtaining sufficiently clean wheat at present; but if that were not so, it is evident that the measures to obtain greater cleanliness and freedom from impurities must be taken at the time of threshing, as adulteration or dirt once introduced is beyond a certain point irremediable.

16.

KARACHI CHAMBER OF COMMERCE to GOVERNMENT OF BOMBAY, dated 28th February 1890.

I have the honour to acknowledge receipt of your Revenue Department letter No. 748, dated 29th ultimo, forwarding copy of a letter from the Government of India, No. 122 Agriculture, dated 6th January 1890, with accompaniments, on the subject of the "introduction of grain elevators into India," and asking the views of this Chamber on same.

In reply, I am directed to say that, in the opinion of this Chamber, while they consider the scheme is a desirable one, the guarantees required seem to them to be unduly advantageous to the Company, and they think that when the time for its execution arrives it will probably be on more favourable terms to Government.

17.

POLITICAL AGENT, Kolhapur and Southern Maratha Country, to GOVERNMENT OF BOMBAY, No. 141, dated 2nd April 1890.

Scheme unsuitable.

With reference to Government Resolutions Nos. 747 and 1269, dated respectively, the 29th January and 18th February last Revenue Department, I have the honour to state that, although the scheme of introducing grain elevators into India is doubtless an excellent one, where wheat is grown in large quantities, it is, in my opinion, unsuitable to the present condition of the Kolhapur and Southern Maratha Country States. In none of these States is wheat cultivated in large quantities, and the grain elevators would find little, if any, work.

18.

POLITICAL AGENT, Kathiawar, to GOVERNMENT OF BOMBAY, No. 367, dated 10th April 1890.

With reference to Government Resolution No. 747 of 29th January last (Revenue Department), and accompaniments, I have the honour to forward copy of a note* by Mr. A. Whittle, an expert, resident in Kathiawar.

Kathiawar not a great wheat-producer.

2. Kathiawar is not one of the great wheatfields of India, though the production for export is believed to be increasing. Most of the grain goes by country boat to Bombay—a fact which would somewhat complicate the introduction of the proposed elevator system.

The chief practical difficulty.

3. The chief practical difficulty at the outset would be the local *bunya*, who almost always has a lien on the crop, and who would recognise the new system as fatal to his position and oppose it accordingly. Over the greater part of Kathiawar he is the master of the ryot, and would probably be strong enough to upset the scheme.

4. It can scarcely be expected that the States owning the Kathiawar Railways will share in the initiative of the scheme; but if it succeeds on the great British lines of rail, it is probable that a progressive State like Bhavnagar might take it up, and grant land for buildings, thought it could perhaps scarcely be asked to guarantee interest on the capital invested.

5. The limited quantity of wheat grown in the province for the European market, and the general helplessness of the cultivators make the subject of less importance in Kathiawar than elsewhere.

**Grain-cleaning and Elevator Companies, Limited.*

A Company with the objects proposed above has become a necessity to enable the Indian grain trade to compete with America, Russia, and other grain-producing countries.

The long leads and frequent handling, as well as the bagging of all Indian wheat seriously impede the trade; and the obstructions can only be removed by proposals somewhat similar to those set forth in Mr. Smith and Colonel Filgate's memoranda.

The system of conveying in bulk and ready handling in all shifts from the district market to the ship's hold, I estimate, would effect a saving of at least 18 per cent. on the net cost value of all wheat and grain.

The difficulties in face of the Company would be the middlemen and the rolling-stock of the main lines of railways, which are utterly unsuited to carry grain or seed in bulk.

Elevators could not profitably be applied in Kathiawar save at the proposed sea terminals of the Bhavnagar-Gondal, and Ahmedabad-Dholera Railways, simply because Kathiawar is neither a seed nor a wheat-producing country.

19.

ACTING COMMISSIONER, Southern Division, to GOVERNMENT OF BOMBAY, No. 1268, dated 20th April 1890.

Referring to Government Resolutions, Nos. 747 and 1269, dated respectively, 29th January and 18th February last, I have the honour to submit that the officers consulted in this Division, while unanimously of opinion that, were it possible to induce the people to use grain elevators, it would be an undoubted improvement to the trade of the country, are opposed to granting such exclusive concessions as are asked for by the Company, and deprecate any Government interference with the course of trade.

2. Mr. Fleet, Collector of Bijapur (the district with a very large wheat-growing area), would limit any monopoly, if any be given, to ten years. Mr. Muir makes the sensible suggestions that the Railway Companies being chiefly interested, any concession should be made to them, and that if any such system as that proposed be introduced, Government should leave it to them to work it, giving them every facility and guaranteeing interest on the additional capital. Such native officers as have been consulted are opposed to the whole scheme, as being in advance of the intelligence and wishes of the people.

3. My own opinion can be of little value. I think it would be a mistake to give any Company a monopoly which might practically place the whole wheat trade of the country in its hands; but should it be thought necessary to do so, Government should reserve to itself the option of buying the Company's plant and business at the end of a limited number of years. I agree with Mr. Muir that the Railway Companies should be the corporations with whom the proposed Company should deal rather than with Government, and that any land required and subsidiary work in the way of sidings, &c., in connexion with their lines, should be acquired or executed through their agency.

Government interference deprecated.

4. I am averse to Government servants being mixed up directly in the management of any business, and it would be better that Railway, and not Government, officials should countersign or guarantee any certificates.

5. I observe it is not proposed at present to erect any elevators on the Southern Maratha Railway, so that local opinion has really little bearing on the question.

20.

COMMISSIONER, Northern Division, to GOVERNMENT OF BOMBAY, No. 1246, dated 22nd April 1890.

With reference to Government Resolution No. 747, dated 29th January last,* on the subject of the introduction of grain elevators, I have the honour to forward the reports, as per footnote, of the Collectors of Ahmedabad, Kaira, Panch Mahals, (including Mr. Maconochie's), and Broach, and for my own views to refer to my report as Collector of Ahmedabad. Beyond assisting the first Elevator Companies to a grant of land as they do to railways, I think Government should not interfere.

---

*Ahmebadad, No. 478, dated 24th February 1890. Kaira, No. 1479, dated 19th March 1890. Panch Mahals, No. 681, dated 24th March 1890, with Mr. Maconochie's No. 161, dated 24th February 1890. Broach, No. 543R., dated 10th March 1890.

21.

COLLECTOR OF AHMEDABAD to COMMISSIONER OF THE NORTHERN DIVISION, No. 478, dated 24th February 1890.

Scheme valuable,

In reply to your No. 482, dated 18th instant, I have the honour to state that I believe the establishment of the grain elevators would be very valuable and materially assist the wheat trade of India.

but not the business of Government.

2. But it seems to me that Government should not be called upon to assist in establishing them either by money or by the service of their officers. Government, at the instance of the Export Cotton Firms, Bombay, some years ago, did irreparable injury to the ryot by abolishing the Cotton Frauds Act, which prevented good cotton being adulterated with bad, and the repeal of which at this moment is deplored by many of the soundest merchants. The same Government could not consistently lend their officers' services to countersign grain certificates. Why should the quality of grain be certified to any more than cotton? The exports of wheat from Bombay only are 6 crores, as against 12 crores the value of the cotton.

3. The construction of grain elevators, again, seems to me no more the duty of Government than of spinning mills. Government might, perhaps, as an encouragement, give the first Company a grant of land, if they need it, as they do to railways. But even that seems superfluous. If the management of the Port Trust, or the East India or the Great Indian Peninsula Railways, or the private enterprise of European merchants are not equal to constructing and managing grain elevators without assistance from the State, the matter might as well be left alone. In former days, before the extension of railways, Government started gins in Dharwar, and they have aided in starting the tea industry. But these precedents do not apply to the construction of mere magazines for the storage of produce. I should have thought that European mercantile enterprise could and would provide for such a thing without coming to the State for assistance. As, however, it pays apparently the great grain-exporting firms deliberately to adulterate their wheat, I can only assume that they prefer not to use elevators, just as cotton exporters prefer adulterated cotton to cotton kept pure by the interference of the State. If that is the case, why should Government assist in constructing buildings where purification and not adulteration is the object? I note that only 25,000*l.* is needed to commence with. Surely a syndicate could provide such a flea-bite as this.

4. In conclusion, I am quite of opinion that grain elevators are needed and would be most useful, but at this time of day private enterprise should supply them. I admit that our paternal Government ought in some respects to help trade. It ought, in the interests of the cultivators and the owner of the land (the State), to prevent adulteration or mixing, either of wheat or cotton, and enable a pure article to be obtained. But it has no more to do with the classification or the storage of wheat than with that of piece goods; at least that is my humble opinion.

22.

COLLECTOR OF KAIRA to COMMISSIONER, Northern Division, No. 1479, dated 19th March 1890,

Elevator not required at Kaira.

With reference to your No. 482, dated the 18th ultimo, forwarding, for opinion, Government Resolution No. 747 of the 29th January last, Revenue Department, on the subject of introduction of grain elevators into India, I have the honour to report that there is no sufficient production of wheat in this neighbourhood to justify the establishment of a wheat elevator anywhere in Kaira Collectorate, otherwise than as an experiment on its own merits. I do not think it will pay, and I deprecate any encouragement being given to it other than perhaps free use of a site for a short term of years.

23.

COLLECTOR, Panch Mahals, to COMMISSIONER, Northern Division, No 681, dated 24th March 1890.

With reference to your endorsements Nos. 482 and 808, dated, respectively, the 18th ultimo and 15th instant, forwarding for opinion correspondence regarding

the introduction of grain elevators into India, I have the honour to forward the accompanying letters containing the views of my Assistant and District Deputy.

2. In such matters one chief object of the State as landlord is to secure that the best and most carefully grown produce gets its full special price. And though I cannot admit that the history either of the cotton or wheat trade shows that European merchants have been in any way less unscrupulous adulterators than native merchants, I think that the balance of the effect of introducing the proposed system of cleaning and grading may help the more skilful and scrupulous wheat-grower, and perhaps benefit the wheat trade of India as a whole.

3. At the same time I incline to agree with Mr. Pranlal that the proposed change, if suddenly introduced on any considerable scale, would cause serious loss and distress to large classes of local traders. If Government see fit to encourage the Company's proposals by granting certain of the concessions asked for, I trust care will be taken that, in the first instance, the proposed system is introduced into only a few of the largest centres of the wheat trade. To establish elevators in outlying places would dislocate the present system of trade, and, so far as I can judge, cause greater local loss than gain. I think also that, as has happened to a great extent with cotton presses, elevators in outlying places are not likely to be able to bear the heavy charges for machinery and for European management. As regards the Company's proposal to make advances to cultivators, I would deprecate the grant of any concession that would place the Company in a specially favourable position as a creditor. Any interference with the present system of money-lending, specially when such interference has the object of aiding a Company of English merchants at the expense of local traders and money-lenders, seems to me an injustice which Government cannot too jealously guard against. In its present condition, and, so far as I can judge, for several years to come, I think that the introduction of an elevator into any part of the Panch Mahals is likely to cause more evil than good.

Disturbance of trade.

24.

ASSISTANT COLLECTOR, Panch Mahals, to COLLECTOR, Panch Mahals, No. 161, dated 24th February 1890.

IN reply to your reference No. 423 of 21st instant, I have the honour to say that I should regard the establishment of such a Company as one of the greatest benefits which could be conferred upon India. Hampered and injured as it is by the present absurd system of deliberate adulteration, the wheat trade of this country has in a few years attained such enormous dimensions that its exports already exceed those of Russia, and dispute, not unsuccessfully, the hitherto uncontested supremacy of America. Under a system which will ensure the delivery of perfectly clean wheat at a minimum of cost and trouble to all concerned, the trade must advance by leaps and bounds, and at no distant day place India in the proud position of the chief wheat-exporting country in the world. It is a notorious fact that the virgin soils of America are rapidly becoming exhausted. Tens of thousands of acres in the Western States, which a few years ago bore heavy annual crops of wheat, are now devoted to inferior kinds of cultivation—it does not pay to grow wheat on them any longer. Now then is the time by freeing the Indian wheat trade from all disadvantageous conditions to enable it to strike a deadly blow at the already tottering predominance of the wheat trade of America.

Scheme supported.

2. Government no doubt will do all in reason that it can to assist such an immensely important undertaking. At the same time it will probably consider that it is not advisable to grant all the privileges asked for by Mr. Smith. The assistance of the local officers of Government in the matter of the Company's certificates, for instance, is unnecessary and unadvisable. In the first place, the local officers have more to do already than they can well get through; in the second, Government superintendence would have absolutely no effect in inducing the ryot and the trader to take advantage of the Company's system. Both the ryot and the trader think, very naturally, that they know better than Government what is good for them, and I am certain that a Government certificate would be practically inoperative. As soon as these classes realise the advantages of better prices and less trouble afforded them by the Company, they will hasten to avail themselves of them without any Government interference, and may safely be left to do so. The free grant of land at ports and railway stations and

Undesirable concessions.

the monoply of twenty-five years are, in view of the vast importance of the scheme and its initial difficulties, reasonable. There remains the guarantee of interest for five years. About this some doubt may be felt. Yet, if absolutely necessary for the floating of the Company, this too, should be conceded. As is very justly remarked by Mr. Smith, it is not only the Company, but also the State, which is interested in the success of the scheme; five years is not a long time; 4 per cent. is not a high rate of interest; while there is a good prospect of the profits being eventually so largely in excess of 6 per cent. that the Company will easily be able to repay any money Government may have advanced, which can in no case exceed 20,000*l*. Is the prospect worth the outlay? I feel sure that it is, and that Government will never have occasion to regret having generously aided the inception of an undertaking so important to the welfare of the people of this country.

25.

COLLECTOR OF BROACH to COMMISSIONER, Northern Division, No. 543R., dated 10th March 1890.

I have, in reply to your No. 482 of the 18th ultimo, the honour to inform you that I have had those interested in the wheat trade in Broach consulted, and the opinion seems to be that, though the introduction of grain elevators would eventually be profitable to the country, the cultivators and the men who deal in wheat in this district would not take advantage of them; that the dealings are not extensive, and that they would not subject themselves to the extra risks and detention in taking the wheat to stations where there were grain elevators and obtain the requisite certificates; that it would be well, in the first instance, to try the experiment in Bombay.

2. My opinion differs, and I think that if one or two dealers began to use the elevators, all would before long be practically compelled to use them, and if a monopoly for a long term to be given, strict precautions would have to be taken to prevent exorbitant charges being possible or a serious damage might be done to the growing wheat trade of the whole country.

26.

MEMO. by ACTING COMMISSIONER in SIND, No. 1486, dated the 7th May 1890.

Government intervention not wanted.

With reference to Government Resolution, No. 747 of the 29th January, on the subject of certain proposals for the establishment of a State-aided Grain Elevator Company, the Acting Commissioner in Sind has the honour to observe that, in his opinion, no sufficient reasons at present exist for the intervention of Government in a matter which belongs properly to the domain of ordinary trade enterprise.

2. The dirty condition in which the bulk of the wheat exported from India, and especially from Karachi, is at present shipped, is no doubt a matter for regret, and the influence of speculators who have an interest in maintaining conditions of trade which make it unprofitable to ship wheat cleaner than the season's average has for some time delayed the application of a remedy.

Question of clean wheat may be left to the trade.

3. It is the interest of the exporters, however, to develop the trade, and of the consumers, on whom its development ultimately depends, to get clean wheat suited to their needs, and these two interests working together may safely be trusted in due course to bear down opposition and find a way out of the difficulty for themselves. Indications are not wanting that an earlier and more natural solution will be found than the establishment by Government aid of a Company which aims at forcing an enormous existing trade into new channels. From the correspondence printed as Appendix H. H. to the Report of the Bombay Chamber of Commerce for 1889, it appears that the opposition to a substantial reform in the standard which forms the basis of shipping and delivering contracts is now practically limited to the London Corn Trade Association. All other bodies concerned, notably the Liverpool Corn Trade Association, which deals with two-thirds of the import of Indian wheat, are in favour of a fixed refraction of 2 per cent. as a maximum of impurity to be accepted without allowance. The London Association has itself come round to the view that a fixed standard should be substituted for the average of the season, and the only question

now is the percentage to be fixed as the standard, which was still under discussion between the Bombay Chamber of Commerce and the London Corn Trade Association when the report was issued. Apart from this, successful attempts have been made during the past year in Karachi to establish direct relations between the shippers and the millers. Several large consignments of clean wheat have been shipped and sold direct or through factors acting for the millers *on sample*, and this system of business seems likely to extend and prove the best possible solution of the difficulty.

4. The elevator system is admirably adapted to the needs of countries where, as in America, it can keep pace with railway development and the colonisation of new tracts, the produce of which would be unable without it to find a market. Whether it is equally well suited to the conditions generally obtaining in India, is not quite so clear. The Collector of Hyderabad, however, whose long experience of Sind and its people entitles his opinion to some weight, thinks that "the establishment of elevators "would, in a very short time, be thoroughly appreciated, and the whole of the wheat "produced be brought to the elevators to be cleaned, stored, and despatched, and that "it would be worth while for a Company to start business in Sind and the Punjab "alone with more moderate assistance than Ritchie, Stewart & Co. ask for, for all "India." He adds that "it would be essential that merchants should at first have "agents at the stations where the elevators are established to purchase the grain, as a "system of certificates would not be understood for a little while."

5. These remarks appear to the Commissioner practically to contain the key to the situation. The merchants at present buy direct from the cultivators and arrange as suits themselves for cleaning, sorting and despatching what they buy. If elevators were established, the cultivators would probably soon find it to their interest to interpose the Elevator Company between themselves and the merchants, whose functions would thereby be reduced to buying and shipping such wheat, ready clean and graded, as the cultivators might not choose to ship on their own account through the agency of the Elevator Company. It might suit the merchants to accept this system of doing business, and the success of any Elevator Company which had their support and good will would be reasonably certain, without any assistance at all from Government. Without that support and good will, however, its success would be long deferred, if it succeeded at all, and would involve a struggle which it would hardly be fair to determine by the weight of Government influence.

6. When the trade is ripe for them, persons will no doubt come forward to establish elevators wherever there is a prospect of their success, and it may then be politic to encourage their establishment by the grant of free sites and such general countenance as is given to other private attempts to introduce improved methods to the notice of the public concerned in them. But, in the opinion of the Commissioner, it would be very undesirable for Government, at the present stage of the question, to enter into engagements which would certainly hamper the free development of the system when need for it really arises, should that day ever come.

27.

DIRECTOR, Department of Land Records and Agriculture, Bombay, to GOVERNMENT OF BOMBAY, No. 755, dated 12th May 1890.

With reference to Government Resolutions noted below* on the subject of the introduction of grain elevators into India, I have the honour to submit the accompanying memorandum and copy of an interesting letter received from Mr. E. R. Calthrop.

MEMORANDUM by E. C. OZANNE, Esq., Director, Land Records and Agriculture, Bombay, dated the 12th May, 1890.

I fully appreciate any attempt to improve the wheat trade and to assist the cultivator to obtain the price which he deserves for his produce. I think, too, that it is the duty of Government to give ready assistance to any person whose object is to remove the obstacles which prevent the producer from securing the shipment of his grain in as

Scheme deserves encouragement.

---

* 1. Government Resolution No. 747, dated 28th January 1890. 2. Government Resolution No. 1269, dated 18th February 1890.

clean a state as that in which he sells it, and to help the producer to obtain a cleaner sample than that which his rude methods of threshing and winnowing enable him to show. It is gratifying to find that the producer is no longer charged falsely with wilfully sowing mixed seed or with mixing dirt to increase the bulk of his outturn, but that it is recognized that the middleman and the merchant and the home buyers are responsible for nearly all the impurities in Indian wheat.

Experience of steam-thresher periments.

It cannot be forgotten that a few years ago an enterprising firm sought to obtain all the desired benefits and improvements by introducing steam wheat-threshers. That firm did not ask for any concessions or guaranteed interest or for a monopoly; and yet it proved that its method of improving the wheat trade was suited to the conditions of the country, and indeed, it must be admitted, that it not only showed how a pure sample can be secured, but further how the cost of production can be diminished by eliminating the existing expensive manner of preparing the crop for the market. I need not detail the results of the steam-thresher trials carried out at their own cost by Messrs. Marshall and Sons of Gainsborough, for they were fully reported and are on record. I refer to that trial more to show that the reasons why steam-threshers did not succeed are just the reasons why grain elevators will not easily succeed, *viz.*, the absence as yet of a real demand for pure wheat, the greater profit to others than the cultivator as long as the manipulation of the comparatively pure sample sold by the producer can be secured, and the total inability of the cultivator to get a higher price for fairly clean than for very dirty wheat.

2. I am saved from the necessity of giving a detailed opinion on the question by the enclosed letter from Mr. Calthrop. That gentleman took an intense interest in the steam wheat-thresher trials, and saw personally the difficulties with which any improvement of the kind has to contend. He has for years studied the wheat trade and the means for improving it. His experience makes his opinion valuable. His views are in accord with my own, and I agree in detail with the comments he has made on the various concessions asked for by the Grain Elevator Company, *viz.* :—

Extent of Government assistance.

(1) that to give confidence to the people the certificates should be countersigned by Government officers for a limited time ;
(2) that Government should provide the land required for the operations of the Company, even if such land has to be acquired under the Land Acquisition Act ;
(3) that the guarantee to the Company that similar concessions should not be given to any other Company should certainly not be for so long a period as twenty five years, but that the guarantee, as far as Government is concerned, may be allowed for, say, five years;
(4) that no guarantee of interest on the capital outlay should for a moment be granted.

Scheme to be tried first at shipping ports.

3. The elevator system, in my opinion, ought to be tried first at the shipping ports and nowhere else till it has secured success there. It is true that the alleged advantage of reduced freights by rail by the elimination of dirt before loading would be diminished; but I am sure that this diminution would practically be inappreciable. If the middlemen know that at the port the dirt will be taken out, the temptation to add to the impurities will no longer exist. This is a point for the consideration of the Grain Elevator Company.

28.

From E. R. Calthrop, Esq., Agent, Indian Light Railways, Limited (London), &c., &c., to Director, Land Records and Agriculture, Bombay, dated the 7th April 1890.

I have the honour to reply to your letter No. 215 of 6th February 1890, enclosing, with accompaniments, Government Resolution No. 747, dated 29th January 1890, R.D., requesting my opinion relative to the introduction of grain elevators into India, and also to your subsequent communication No. 297 of 20th February 1890, forwarding copy of Government Resolution No. 1269 of 18th February, and accompaniments. I must apologise for the lateness of my reply, but extreme pressure of business prevented me from dealing with this matter earlier.

With reference to Mr. Smith's letter, dated 17th September 1889, I am completely in accord with the views expressed by Mr. Smith as regards the advantages (numbered 1 to 6 inclusive) claimed for the system of cleaning and storing grain in grain elevators, and also as regards the effects (numbered 1 to 11 inclusive), which may be expected after the introduction of the system into India.

With reference to the proposals (numbered 1 to 5 inclusive) as to the nature of the assistance which Government should bestow on the proposed Company, I beg to offer the following remarks:—

(1.) Arrangements for the countersignature of certificates by Government officials.

Government certificates.

This seems to me to be a reasonable request, and the assent of Government would confer the advantage to the public of local inspection by Government officers, and the consequent additional security of the maintenance, locally, of grades to certificated standards; while, at the same time, it would be of assistance to the proposed Company in overcoming the prejudice and distrust with which its operations at the commencement of its business are certain to be regarded by the uninitiated. Government inspection and the countersignature of certificates would be necessary only for a limited period, as full confidence in the Company would be established as soon as the character and scope of its business came to be generally understood.

(2.) The free provision of land for the Company's purposes either within or adjacent to the Railway and Port Trust premises, and connected with the lines by sidings.

Provision of land.

I would advocate all possible assistance being given in this direction. Unoccupied land should be given free of cost. Where that is not available, occupied Government land or private property should be acquired and made over under the terms of the Land Acquisition Act. As regards land belonging to State and Guaranteed Railway Companies, the land might be leased at a pepper-corn rent, provision being made for reoccupation in the event of its being unavoidable for the extension of sidings, station buildings, &c., &c., the cost of removal being borne by the proposed Company.

(3.) A guarantee that similar facilities will not be accorded to a competing Company or individual for a term of twenty-five years.

Monopoly.

From the point of view of public advantage, the grant of guarantee that this Company should be free from any form of competition for a term of twenty-five years would be most undesirable. In my opinion, if a monopoly of the whole country for such a long period were to be conferred on an individual Company, it would be little short of a calamity to the trade. The modification of the practice and customs of trade, in response to external and internal pressure, is at the present moment so much more rapid than it was even five years ago, that, taking into consideration with the fact that capital for investment in industrial enterprises is also much more readily forthcoming, both from England and in India, it is rendered a certainty to my mind that such terms, if granted now, would appear in another five years to be altogether unreasonable. Every indication tends to support the view that, before the close of the century, opportunities for the remunerative investment of capital in India will be as eagerly sought for as they are now unreasonably disregarded. Year by year the accumulating wealth of England is compelled to go further afield for remunerative investment, and India cannot expect to escape for long the scrutiny that her undeveloped resources are courting.

It may be reasonably expected that in a short time the system of grain elevators, gaining ground as it is everywhere and becoming daily more indispensable, would be brought forward as regards India on terms which, as they would admit of free competition, must be much more favourable to the trade than the proposals under discussion.

The conferring upon this Company a guarantee of the monopoly of the whole country will have much the same effect as the granting of such a guarantee to a Railway Company for the same period would have on the construction of railways in a country where railways did not previously exist. It would result in an undesirable restriction of operations. If the Company, from lack of capital or through being guided by too cautious a policy of extension, did not act up to the legitimate needs of development, the result would be that certain localities possessing no elevators would be placed at a disadvantage to those so provided, nor when the system became almost indispensable, would it be in their power to secure the advantages of the system to themselves by local enterprise, if the directors deemed it undesirable to extend their

business, since, under the terms of a monopoly, none but the Company could provide the elevators and carry on the business.

I would not at all desire, however, that no protection whatever should be given to the promoters of the undertaking. All new enterprises of public welfare in India are deserving of, and most need, assistance to secure a foot-hold; but I consider that a period of five years, certain, with leave to apply for an extension for a further period of five years, should Government then deem it advisable, in the interest of the trade and the public to entertain such an application, would be reasonable and sufficient to give the Company a start, which would enable it to maintain a predominating position over all succeeding competitors, provided that in the meantime its business were to be conducted with ordinary energy and acumen.

(4.) That the grant of concessions as above extend to every grain-shipping port and along every line of railway, built or to be built, through the grain-producing districts of the Indian Empire.

It would be reasonable to grant this concession for a term of five years, with liberty to apply for an extension over a further period of five years, due cause being shown; but no Railway or Port Trust should be permitted to make any agreement for any longer term, for the exclusive right to construct elevators on its premises, with this Company.

Interest guarantee.

(5.) A guarantee of interest at the rate of 4 per cent. per annum for the first five years of the Company's operations, such advances being, however, repayable without interest from half of surplus profits in excess of 6 per cent.

A guarantee in India of interest on capital almost invariably results in a diminution of activity, and I am, therefore, opposed to it in this case on principle; any assistance given to the Company should take, therefore, another form. Coming from a Company which proposes to maintain a grasp of the entire wheat trade from Bombay to Calcutta and from Peshawar to Tuticorin, this application for a guarantee of interest appears to me to betray a singularly slender confidence in its ability to deal successfully even with the picked portions of it; and if the promoters lack the courage to cast such a morsel as 25,000*l.* upon the waters, in view of the great advantages a monopoly of this extensive character would confer upon the Company, it does not bode very well for their enterprise or ability to provide the enormous capital which would be necessary to keep pace with the legitimate demands for the full development of the system throughout the entire country.

At the present moment the conditions of the grain trade are changing. One firm at least is engaged in the shipment of perfectly pure graded wheat to Liverpool, and care should be taken in granting any concessions to this Company; those who are already engaged in a portion of the same business should not be dispossessed of the advantages they have earned by their enterprise and foresight in breaking through, at their own risk, the trade restrictions which have acted so unfavourably on the power and the trade in general.

As regards the grant of rights to the Company, those asked for are the terms usual to the business, and are in accordance with the requirements of the trade in India.

In conclusion, I may state that it would give me great satisfaction on public grounds to see this Company brought into existence and at work, provided that the terms of their contract were in accordance with the views expressed in this letter. I have confidence that the Company would be a success commercially, and that, under an enterprising management and with adequate capital, it would obtain a predominance in five years that would render competition by any separate agency impossible, except under the circumstances of subsequent mismanagement, gross inefficiency, or continued inability to meet the reasonable requirements of the trade.

29.

From Commissioner, Central Division, to Government of Bombay, No. 2411R., dated 31st May 1890.

With reference to Government Resolution, No. 747, dated 29th January last, I have consulted the Collectors in this Division. Those of Poona, Nasik, Khandeish, and Ahmednagar are all of opinion that the concessions asked from Government, or some of them, could not be made, and right No. 7 of those asked for is also objected to in more than one quarter.

2. I think it sufficient to append a copy of Mr. Loch's letter, as I concur, generally, in his views. So far, however, as my own knowledge goes, and with reference to his last paragraph, I should very much doubt the expediency of guaranteeing any interest. The question is, no doubt, one to be considered by the Government of India with reference to large wheat-growing tracts such as do not exist in our Presidency. It is probably in such tracts that this business pays, but Western India has no such feature in common with the United States and Canada, nor is it likely to have, even under such encouragement as might result from increased demand for Indian wheat. Concessions should be reduced.

3. The inexpediency of making concessions (1), (2), and (3) is sufficiently shown by Mr. Loch. As to right (7), the Company would possess it in common with all capitals; but if successful in that branch of business, they would undoubtedly become dealers in grain, whether that be a primary object with them or not.

30.

From Collector of Khandeish, to Commissioner, Central Division, No. 1267, dated 22nd February 1890.

With reference to your memorandum, No. 551 R. of the 5th instant, forwarding papers regarding the establishment of a Grain Elevator Company, I have the honour to state that, though the operations of the Company will no doubt be eventually very useful, and though it will, in all probability, be at first difficult to make the venture a paying one, still the demands for assistance from Government appear to me to be excessive. If the Company were to confine itself to what I may call its proper functions of cleaning, grading, and giving certificates for wheat, there would not be much harm in a connexion between it and Government; but from the list of rights for which the promoters ask it is clear that the operations of the Company will be much more extensive; that it aims at supplanting the existing middlemen, and though Colonel Filgate, in his memorandum, says that it is not to act as a merchant or owner of grain, still, if it is not to make advances to ryots on the security of their land and crops, it will inevitably have to deal in grain. It must also come in contact with the present small traders, and the question arises whether it is desirable for Government actively to support a body which has these aims. I think that it is not desirable for Government to support a trading and money-lending society against other classes of its own subjects. Concessions demanded excessive.

2. I will now deal with the different points on which assistance is asked, and first, with the request that Government officials should countersign the Company's certificates. The officials in this Presidency would no doubt be the long-suffering mamledars, and they would have to countersign in the dark; they would have to take the assertions of the certificate to be true, for they could not possibly check them, and in this case their signatures would be a fraud on the public; for the public would believe that the signatures meant that Government officers had themselves ascertained that the certificates were correct, whereas they have done nothing of the sort. If special Inspectors were appointed the case might be different, but I presume that Government do not contemplate the establishment of a new class of officials for the benefit of the Elevator Company. Certificates.

3. As regards the provision of land for the elevators, Government would have to buy it at a considerable cost in most cases, and I cannot see why the Company should expect to have the public money spent for them. There is very little unoccupied land near the larger railway station, and the occupied land is very valuable. The holders of it might not be willing to part with it, and it would not be possible to take it up under the Land Acquisition Act. Provision of sites.

4. Clauses 3 and 4 of the suggestions for assistance refer to a monopoly to be granted to the Company for 25 years, for this is what their object is. It appears to me that if the benefits to be derived from the elevator system are so great, this assistance ought not to be required, and that competition would be for the benefit of the country. Monopoly.

The last request is for assistance in the way of a guarantee of interest. I think that some such guarantee might be made to a Company which, as I remarked above, confined itself to the elevator business alone; but the propriety of giving such a guarantee to a Company, which is also to be a money-lending Company, appears to me doubtful. Interest.

31.

MEMORANDUM by ACTING SECRETARY to the GOVERNMENT of Bombay, Public Works, Department, No. 1690, dated 16th July 1890.

With reference to resolutions Nos. 747 and 1269, Revenue Department, of 29th January and 18th February respectively, the undersigned has the honour to remark that the question of the formation of a "Grain-cleaning and Elevator Company" for India, and the amount of encouragement and concessions the Indian Government might give to it, may, as far as this Department is concerned, be considered under the following heads:—

(1.) The benefit to the Railway Companies and the State consequent on its introduction.

(2.) The concessions and assistance the Railway Companies may fairly be expected to make or can make.

(3.) The encouragement and concessions the Government may reasonably be asked to give in the provision of land within or adjacent to railway station premises.

It must be noticed that the ultimate aim of the Company is a grand one, involving large capital expenditure, but that a very modest commencement is proposed, viz., to conduct at a few selected railway stations simple cleaning and grading operations, returning the grain into bags, thus discarding for the present the idea of the elevator.

The opinions of the agents of the railways under this Government on the first two points, and the question generally, were invited; their replies, together with a letter from the Secretary of the Bombay Port Trust, have been printed and accompany this memorandum.

Scheme desirable.

The railway agents generally agree in the desirability of any measures tending to improve the quality of Indian wheats, and express willingness to give all reasonable facilities to the projected Company; but when the practical side of the question is taken up, the agent of the Great Indian Peninsula Railway states his reasons for thinking it impracticable at present in this country, and he does not think a place for such a business could be conveniently provided within station limits. The traffic managers of the Bombay, Baroda, and Central India state that the establishment of grain elevators or warehouses is unlikely to prove profitable on the Bombay, Baroda, and Central India Railway proper, that is, on the broad-gauge section of the undertaking; and that on the Rajputana-Malwa or metre-gauge section there are no stations where the scheme would have much chance of success; but that as an experiment could do no harm; Sirsa, Hathras City, and Delhi are suggested as stations most suitable for a trial.

The Bombay Port Trustees confine their remarks to the question of erecting elevators at the docks, and they think they are not required on their property.

At a meeting held at Agra a side issue was raised in regard to the preferential aspect of the question of giving a private Company facilities on railways which were not or could not be given to other undertakings, and it was concluded that the intervention of Government in the form of a private Bill, entitling the Grain Elevator Company to certain privileges, as an undertaking for the public benefit, would be necessary in dealing with this matter.

Prospects of success.

A perusal of the printed correspondence will show that the project is not warmly received and its prospects are not considered very promising. The matter has been treated more in regard to the scheme in its entirety than to the simple commencement proposed, and should possibly be so treated, for any concessions made by Government in the matter of the small beginning would necessarily be demended as the scheme enlarged.

Many of the objections made in the printed correspondence are based on the final intention of carrying grain in bulk; it is only proposed at the start to clean and grade and return the grain into bags. No Railway Company could have the slightest objection so far. The places of business for such operations could possibly be conveniently situated outside station limits, and the construction of sidings, whether at the railway or the Elevator Company's expense, would follow when the traffic in grain demanded it.

Government concessions.

There seems no reason why Government should be asked to countenance an enterprise such as is proposed, except the statement of the projectors that it cannot be undertaken without certain concessions.

The amount, if any, of assistance of Government officers in the matter of its certificates will be considered in other Departments. The matter has, however, been touched upon in the last letter of the printed correspondence. It is doubtful whether Government should be expected to give land free to a trading Company of this description when it is not given to other undertakings, also serving to develop trade and improve the country; but, perhaps, an arrangement might be made by which Government would get some share of the profit after the first five years as a set-off against the value of the land supplied. The land, if supplied, should not be in the railway limits of a Government Railway Company, to whom land for railway purposes has been given free by its contract; but if any land can be spared within railway limits it should be relinquished by the Railway Company and connected, if necessary, by sidings as in the case of cotton mill and other companies.

The opinions of large companies, such as Messrs. Ralli Brothers, to whom allusion has been made in the printed correspondence on the general question, would be of great value.

32.

From Agent and Chief Engineer, Southern Maratha Railway, to Consulting Engineer for Railways, Bombay, No. 6284—1764, dated 3rd March 1890.

Replying to your No. 1184, dated 10th February 1890, I have the honour to forward copy of letter No. G—78536, dated 25th idem, from the Traffic Manager on the subject of grain elevators.

Scheme should be assisted.

The advantages that must accrue from any measures tending to promote the reputation of Indian wheat, both at the centres of the export trade and in the European markets, are so well known that it is not necessary to discuss them here, and a system of cleaning and grading up-country with unquestionable certificates of standard of purity would in my opinion fully secure that very desirable object.

The introduction of the elevator proper is but a secondary consideration. By its means much of the labour and expense connected with the operations of handling and bagging would be obviated, and to me it seems that such facilities must inevitably result, when once confidence in Indian wheat is established, to such an extent as to create a steady demand in the European marts.

The concessions asked for by the promoters are no doubt very great, but considering the vital importance of the subject, I should be inclined to assist them, so far as possible, within reasonable limits.

33.

From Traffic Manager, Southern Maratha Railway, to Agent and Chief Engineer, Southern Maratha Railway, No. 78536 G., dated 25th February 1890.

In returning the original papers received from you on this subject, I beg to inform you that I highly approve of the proposal to introduce grain elevators into India. The competition between Indian wheat and that grown in America and Russia is not unlikely to be exceedingly keen in future, and everything which can be done to promote a demand for Indian wheat should be done in the interests of the country at large. The quality of Indian wheat would be greatly improved by the cleansing process to which it would be subjected in the elevators, and facilities for dealing in wheat of known grades would be much increased. It is to be hoped that the Government will countenance the proposal and so help in placing the grain trade, on which the prosperity of Indian railways so much depends, upon a sound and satisfactory footing.

34.

From Agent, Great Indian Peninsula Railway Company, to Consulting Engineer for Railways, Bombay, No. 24 I—3082, dated 18th March 1890.

I am desired to acknowledge receipt of your No. 1182 of the 10th ultimo, covering papers regarding the introduction of grain elevators into India.

The object of the promoters is stated to be the cleaning, grading, and handling of wheat, based upon the system adopted in the United States.

The conditions attending the growth and export of wheat from India are so entirely different from anything in America that the success of elevators in the States is worthless as an argument for their success here.

The Agent does not consider the grading of wheat by a public Company is the simple thing suggested; to his mind the scheme is at present impracticable; in this country the various qualities, small parcels, and want of large trade centres would, owing to present difficulties of transit, present insuperable difficulties.

Unsuitability of American system.

The elevator system in America is connected with owning, selling, and speculating in grain, unsuited, the Agent would think, in every sense to the wants of trade here, and the inducements would certainly have to be considerable before the ryot stored grain with an Elevator Company. At present he can do it himself without cost in fine weather, and in the rains he pits it and preserves it; while a Company, such as is suggested, would find a large loss at the end of the wet season from weevils; but on this the opinion of the Chamber of Commerce will be far more valuable.

Regarding the railway, a place for such a business could not be conveniently provided within station limits; beyond that the railway is glad to receive produce from all for transhipment, and willing to do all in its power to facilitate business with this port.

35.

From Secretary, Bombay Port Trust, to Consulting Engineer for Railways, Bombay, No. 2021, dated 7th May 1890.

Your letters of 10th and 27th February last (Nos. 1185 and 1645) and their accompaniments have been submitted to the Trustees, and I have been directed to forward the accompanying copy of the Docks Superintendent's report on the question of erecting grain elevators at the Trustees' Wet Docks, and to intimate that in the opinion of the Trustees grain elevators are not required on their property.

36.

From Docks Superintendent to Secretary, Bombay Port Trust, No. 165, dated 7th April 1890.

Existing facilities at Bombay docks.

In considering the question of introducing the elevator system at this port, it seems necessary, in the first place, to notice that some portion of the facilities that the proposed scheme is expected to provide for the trade, already exists at the docks.

Sidings connect the docks with the railway lines, warehouses are provided for the storage of goods, and warrants are issued for goods deposited in the Trustees' charge, by means of which, like the certificates of the elevator system, goods may be transferred from hand to hand and advances obtained.

The facilities might have been extended and improved to meet the further needs of the trade had there been any indication on the part of the trade to take advantage of them.

But so far as the grain trade is concerned the facilities referred to have never been used. The same cause that has hindered their use will also hinder the introduction of elevators, namely, that the common practice is not to ship grain direct as it arrives at the railway terminus or boat wharves by land or by sea, but to remove it into the town to be there stored, sold, cleaned or repacked, and at the time of shipment it returns to the docks in the shape of complete consignments.

All the grain dealt with at the port is also, as is well known, received in bags and shipped in bags. Under the elevator system it is intended to deal with grain in bulk.

With regard to the shipment of grain in bulk it has to be pointed out that in Bombay shipments are made to a dozen different ports in Europe, and that a number of different consignments of various descriptions of grain, seed, &c., are nearly always carried in the one vessel. It may be practicable, when comparatively large parcels are carried, to take it in bulk, but a number of small consignments must be bagged in order to keep them separate.

A large number of vessels that take exports have come with coal, and the cleansing of the holds for the reception of grain in bulk will take longer than the simple process of sweeping them out when grain is being carried in bags.

The means are also already provided for the rapid loading of vessels in an abundant supply at the docks of the most improved style of hydraulic cranes, by the use of which vessels may easily be loaded well within the number of lay days that it is customary to allow in the charter-parties at this port.

The expenses of the vessel would be increased by the provision of the various fittings, such as cross bulkheads, shifting and covering boards, feeders, &c., that are required in the conveyance of grain in bulk, and would have more or less to be renewed on each voyage.

The Trust is mostly concerned with the part of the scheme that refers to the establishment of port storage elevators, for which it is expected that land will be provided free and connected with the lines by sidings.

It is supposed that the Trust will benefit from the concentration of the traffic at the proposed elevators; but if elevators be provided at all it would be at the docks, and the whole of the export traffic to Europe now goes there.

The intervention of a private company in the arrangements for dealing with goods at the docks is so obviously undesirable as to require no remark. There has been no hesitation on the part of the Trust in providing whatever facilities the trade may require, and if the elevator system of cleaning and grading wheat be generally adopted by the trade, any alteration that might in consequence have to be made in the arrangements at the port would be carried out by the Trust.

37.

From Agent, Bombay, Baroda, and Central India Railway, to Consulting Engineer for Railways, Bombay, No. 6,663 T., dated 29th May 1890.

In reply to your letters Nos. 1,183 and 1,643, of 10th and 27th February last, respectively, I have the honour to forward herewith copies of reports submitted by the General Traffic Manager of this Company regarding the proposed introduction of grain elevators in India. This Company fully recognises the necessity of improving the condition of grain as it is at present exported from India, and will be prepared to give all reasonable facilities that lie in its power for the establishment of elevators at stations on this Company's system.

38.

From General Traffic Manager, Bombay, to Agent, Bombay, Baroda, and Central India Railway Company, No. 7,050, dated 18th February 1890.

Anything calculated to lay down Indian grain in the home market in a clean and creditable condition would no doubt increase its value and help to establish the reputation of India as a grain-growing country.

2. I am not, however, sure that the establishment of grain elevators or warehouses would prove a profitable undertaking on the broad-gauge section of our railway, and it is to this district that I desire to confine my remarks.

3. There are no large grain-growers or persons largely engaged in agriculture, but on the contrary, all are on a small scale, and grain is almost invariably brought from the producers by middlemen and is packed off to market in the state in which it is purchased; any cleaning that takes place being done by the retail dealer. Practical difficulties.

4. Very little grain grown in the districts through which our line passes finds its way seaward, as nearly the whole of it is consumed locally or within the districts served by our line.

5. So far as the railway is concerned, elevators or bonded warehouses could not, I think, help our arrangements, but on the contrary they might be found inconvenient for the following amongst other reasons:— Possible inconvenience to railways.

(*a.*) If grain is brought to our stations in bags it can be loaded wherever waggons happen to be standing, and a cart can get near them, or bags can even be

carried from carts if waggons cannot be placed where carts cannot approach them.

(*b.*) In like manner on arrival at destination the bags can be easily treated, and if required to remain in our custody for some time, waggons can be readily unloaded and the bags stacked.

(*c.*) If elevators were used there would be trouble in shunting waggons to them, and a siding or sidings would have to be set apart for easy access to where they were.

(*d.*) If grain was loaded in waggons in bulk, a particular class of waggons would be necessary, and such waggons might not be eligible for the general purposes, or to convey the class of traffic going to grain-sending districts. Open waggons, of which we have a considerable number, would not be suitable to carry loose grain.

(*e.*) On arriving at destination grain would have to be, for ready transit in carts, loaded in bags, which would be a great tax upon our station resources on account of the time occupied and the extra area necessary, and wastage would ensue. We at present find it necessary to charge grain, when sent loose, a higher rate than when sent in bags for these reasons.

Shipping difficulties.

6. I do not see how benefit can be derived when grain has to be shipped in docks, as it would be a difficult matter where there are several miles of wharves to get ships alongside a particular elevator, and they are not generally unmoored from the time they commence unloading cargo until they finish taking in their return cargo, nor will it be convenient for a ship to load grain in bulk only, or to confine its load to a particular class of goods, or with cargo for a particular firm.

(*a.*) Any attempt to shunt waggons containing general merchandise alongside a particular ship, even if rails were placed along each wharf, would be attended with much inconvenience, as where ships, thirty or forty or more in number, alongside wharves were giving out or taking in goods, it would be next to impossible to get to each or any particular one with waggons. One ship might load or unload forty or fifty waggons daily, another might load two or three, another might contain goods for Bombay City only.

(*b.*) We can, and do occasionally get near ships with waggons when there are heavy consignments of, say, railway material, but we never or rarely ever get alongside them.

(*c.*) Our docks in Bombay are, I think, as well suited for trade as most docks, but we could not make a distribution or collection of goods to and from ships even if there were two lines of rails and numerous turntables for which there is not space along the wharves.

(*d.*) Most of the grain that arrives in Bombay is sent by men who purchase from the grower to middlemen or agents in Bombay who sell to merchants who export it.

There is at least one firm of merchants, the largest to be found anywhere, who have salaried agents throughout India who purchase grain, cotton, and other produce to a very great extent. Such a firm might carry out grain-cleaning arrangements at stations where goods are first placed on the railway; but whether or not they could command a higher price for their purified article so as to cover expenses is somewhat doubtful. If this colossus firm who have the means of getting as near the grower of grain as it is possible, have unlimited capital, and their own houses in England and on the Continent of Europe and elsewhere do not think it worth their while to try and improve the quality of Indian grain, and adopt the very best means for its transit; I cannot imagine anyone else, or any Company of persons making a successful experiment.

39.

From Traffic Superintendent, Rajputana-Malwa Railway, to General Traffic Manager, B. B. and C. I. Railway, Bombay. No. 757 H., dated 6th February 1890.

It is difficult for an Executive Officer whose time is very fully occupied, to form an opinion worth having upon the very complex problem presented in these papers. Personally I have no experience whatever of the grain elevators which are said to be so successful in Russia and America; it seems to me, however, that the conditions of

production in India are so entirely different to those in America, that any calculation based upon comparison of the two countries will be apt to lead one astray.

2. The great bulk of our export trade in wheat and seeds is in the hands of a few large merchants of Bombay, Karachi, or Calcutta; these have their agents in all the districts of India. Ralli Brothers, for example, are met with by their agencies all over the Continent, wherever grain is produced; they have their own cleaning yards at important centres, as at Nagpur, &c., and have a firm hold upon produce as ready purchasers, that would not be easily shaken.

3. The idea of the promoters of the present movement seems to be to introduce a system of central mart to which producers should send their produce in exchange for negotiable receipts of the same utility as bills of lading. and it is probable something of this kind may eventually come to pass; but until the Gujarat cultivator is educated up to something like the standard of intelligence of the Yankee farmer, the Government of this country more nearly approaches the Russian system of administration, I doubt if much will be done. Obstacles.

4. The Indian ryot deals with his village *bunya*, without whose advances for seed and current expenses he would be powerless; and the *bunya* again deals with the agents of the large exporting firms, and these latter could hardly be expected to view the introduction of a kind of third class of middleman in the Grain Elevator Company with very much favour.

5. In the language of a cultivator I should say grain elevators will answer when they are a product from the plant of "Indian Export," but as a graft they will be a failure.

6. It seems to me in any case that if these elevators are to have much chance of success, they must be located in the very heart of wheat-growing centres; neither Hathras nor Agra are exactly the places where wheat may be termed the staple commodity of the surrounding district; whereas Gujranwala on the North-Western line and Raipur on the Nagpur-Bengal Railway are exactly the places adapted to the purposes of this experiment. Both Hathras and Agra are rail centres of importance, but are both too far from the home of production to quite meet what is required. I shall be glad to meet Mr. Holderness at Agra if you wish me to do so. Director, Land Records' No. L.S.—5 of 1st February 1890, with accompaniments, are enclosed. Please return with instructions.

40.

From Traffic Superintendent, Rajputana-Malwa Railway, to General Traffic Manager, B. B. and C. I. Railway, Bombay, No. 1,679 H., dated 26th March 1890.

With reference to your memorandum No. 933 of 12th February, and to your subsequent memorandum No. 1,297 of 4th instant, both of which, with accompaniments, are returned herewith, I beg to inform you that I met Mr. Holderness at Agra on the 22nd instant; Mr. Finlay, the collector, and also the municipal secretary, were present at the interview.

2. It was considered that the view taken of the position in my memorandum 757 H. of 6th February referred more particularly to the financial prospects of the Grain Elevator Company, and that we were desired to consider the question of concessions to such a Company, which the Government or the Railway might be expected to give; I said that the railway would, I believed, be disposed to assist at well-selected stations, under certain conditions, in the matter of sidings and sites for cleaning sheds, but that a serious difficulty arose in regard to the preferential aspect of the question. Mr. Finlay was doubtful whether the railway could give to any one private undertaking facilities it was unwilling or unable to give to others, and instanced cotton presses, &c., as undertakings worked with a view to profit, which had not hitherto been specially assisted either by Railway Companies or Government. It was concluded that the intervention of Government would be necessary in dealing with this matter, and that such intervention might have to take the form of a private Bill, entitling the Grain Elevator Company to certain privileges as an undertaking for the public benefit. Agra conference.

3. Mr. Holderness considered that a monopoly might be conceded on certain lines of railway for a term not exceeding 10 years, and that where such monopoly existed, it should be held that the Grain Elevator Company must construct cleaning and storage go-downs when required by Government, or in default should have no right to prevent other people from doing so.

4. He further held that Government from its position and multifarious duties would be unable to undertake this work of grading and classifying wheat; that the railway companies would be travelling beyond the limits of their legitimate work if they were to undertake it; and that the only persons who could do it would be an assisted firm or private company, working somewhat on the lines of that suggested by the promoters of the present movement.

5. There were other details of concession referred to in more or less undecided terms which did not concern me, but I think Mr. Holderness will be inclined to recommend his Government to support the movement to a certain extent.

Stations suggested.

6. As an experiment no harm would be done, and I was asked to suggest three stations on this line which seemed most suitable for a trial; I thought Sirsa, Hathras City, and Delhi appeared to be about the best; the latter might, I considered, be an adjunct of the new line to the Gunj near Lahore Gate.

7. Nothing very definite was recorded and on the general question it was, I think, felt to be a doubtful point whether anything was really needed. I was able to tell the meeting that Ralli Brothers' agent at Ferozepore had informed me that in London, before coming out to this country, he had contracted on behalf of the firm to deliver Bombay wheat with 94 per cent. white, 4 per cent. red, and 2 per cent. *only of extraneous matter*; these figures, it will be seen, fall very short of the standard arrived at by Mr. Cradock, Secretary of the London Corn Trade Association (*vide* papers which accompanied your memorandum 1,297 now gone on to the Engineer-in-Chief as desired).

41.

GOVERNMENT OF BENGAL to GOVERNMENT OF INDIA, No. 2,713–279 Agri., dated 31st July 1890.

With reference to Mr. Muir-Mackenzie's circular letter No. $\frac{122-127C.}{Agriculture}$, dated the 6th January 1890, and subsequent communications, I am directed to submit, for the information of the Government of India, the accompanying copy of a letter from the Director of the Department of Land Records and Agriculture, Bengal, No. 1,603 Agri., dated the 14th July 1890, and of its enclosures, reporting on the proposed formation of a company for the introduction of grain elevators into India.

2. The Lieutenant-Governor agrees with Mr. Finucane in the conclusions at which he has arrived. The creation of a market for pure Indian wheat in England is most desirable, and very favourable terms may properly be granted to any company which can operate effectively in that direction. But the alteration of the methods by which wheat is cleaned is not shown to be an enterprise meriting special support at the cost of the State. It is a matter which in the Lieutenant-Governor's opinion, may very properly be left to private enterprise.

42.

DIRECTOR OF THE DEPARTMENT OF LAND RECORDS AND AGRICULTURE, Bengal, to the GOVERNMENT OF BENGAL, No. 1,603 Agri., dated the 14th July 1890.

I beg to acknowledge the receipt of your No. 386–48, dated 23rd January 1890, calling for report on certain proposals made by Mr. James G. Smith of Bombay, relative to the formation of a Company for the introduction of grain-elevators into India. In reply, I have the honour to report that I have consulted the public bodies, firms, and individuals, named below,* on the subject, and now forward their reports.

---

* 1. Secretary, Bengal Chamber of Commerce; 2. Secretary, Agri-Horticultural Society of India; 3. Vice-Chairman of the Port Commissioners; 4. Shipping Master, Calcutta; 5. Collector of Customs, Calcutta, 6. Managers of State Railways; 7. Messrs. Ralli Brothers; 8. Messrs. Moran & Co.; 9. Secretary, Brokers' Exchange; 10. Messrs. Anderson, Wright & Co.; 11. Messrs. Gladstone, Wyllie, & Co.; 12. Messrs. Balmer, Lawrie & Co.; 13. Messrs. Lorraine, King & Co.

2. It will be seen that the preponderance of opinion is much against the proposals made by Mr. Smith. The Bengal Chamber of Commerce write thus—

Bengal Chamber.

The Committee of the Chamber of Commerce have given their best attention to the papers forwarded with your docket No. 463-Agri., dated 4th March, and I am now directed in reply to state that in their opinion any attempt to introduce the grain elevator system into this country would be at least premature. Mr. James G. Smith, in his letter to the Secretary of State, dated 17th September 1889, after enumerating the benefits that would result from the system, and pointing out directions in which the assistance of Government would be necessary, suggests a tentative commencement of operations by the "Grain Cleaning and Elevator Company," pending which the efforts of the promoters would be directed to securing a demand for the clean and graded wheat.

The result of the agitation of last year in favour of clean Indian wheat does not encourage the Committee in the belief that the efforts alluded to by Mr. Smith would meet with any great amount of success. But should a real demand arise for clean Indian wheat, they are of opinion that private enterprise will be equal to the occasion without requiring either the assistance of or a guarantee from Government.

It is not necessary to discuss the suitability of the elevator system to the conditions of the grain trade, at least on two sides of India, further than to say it is open to doubt whether, considering the heavy expenses which the proposed Company would incur, such a Company could successfully compete with the simple but effective methods of cleaning already known to those who deal in grain. The committee, moreover, consider that the proposal that the Company should hold grain for the owner for an indefinite time, and accept the responsibility for its condition, is scarcely one suited to India, owing to the risks attending keeping wheat in this country for any length of time.

The Committee would point out that the scheme contemplates concentrating the grain trade at a few important stations on the principal wheat-bearing railways, and to this extent is diametrically opposed to the policy pursued for the last eight or ten years by Government, a policy which, by abolishing the special reduced rates allowed by the railway administration, for large consignments, aimed at giving petty stations equal facilities with the larger depôts for sending produce to the coast ports. The Committee understand from the principal exporters of wheat that the opening up of these petty stations is largely responsible for the deterioration in the cleanliness of the wheat brought to this port, for whereas this produce was formerly concentrated at some few important stations, there piled and rebagged, it is now forwarded direct, without any piling, handling, or cleaning, to the coast port. While the Committee are of opinion that it is now impossible to nullify the results of this policy and revert to the old system of special rates for consignments of 200 tons, they would urge most strongly upon Government the necessity of permitting the railways to raise the limit for special class consignments of wheat and seeds intended for export, from the present limit of a wagon load to a minimum load of 50 tons.

This will have the effect of making a broad line between wheat intended for export and that for local consumption.

It would assist in raising the standard of cleanliness.

It would place the trade in the hands of men of some little means, instead of opening it up, as at present, to impecunious gamblers.

It would lessen the work needful to be done at the shipping port, and permit of the grain being properly sampled and examined, and so put a check to the false packing and swindling which is encouraged by the system of petty consignments.

The Committee have reason to believe that if this slight reform were introduced, the benefit resulting to the trade would be so great as to leave little to be desired in the condition in which rail-borne wheat would reach the home market.

2. The Agri.-Horticultural Society say—

Agri.-Horticultural Society.

As the different Chambers of Commerce have been consulted, and as the views of the commercial community will thus be laid before Government, the Society deals with the question wholly in its relation to the cultivators.

The establishment of the elevators for the purpose of cleaning grain for export is, the Society consider, not likely to be of any direct benefit to the grower, for the reasons set forth in the following paragraphs.

The conditions under which wheat is grown in India, the small quantities each grower places on the market, the poverty of the people necessitating their selling

their produce without delay, and other causes, preclude any chance of their being able to avail themselves of the facilities for cleaning offered by the system.

As a rule Indian wheat is not purposely adulterated by the growers. The impurities which exist in it when it leaves their hands are due to the system of cultivation and thrashing which are too well-known to need description here.

The growers winnow and clean their wheat to the extent their crude appliances will admit, and undoubtedly some of the earth from the threshing-floor and an admixture of other grains must remain in the crop. This is estimated at 2 to 3 per cent. of earth, peas, and barley. But as the Calcutta contract is for 5 per cent. up to August and 6 to 7 per cent.* after that, it therefore pays the seller to adulterate his batch up to 2 per cent. over the guarantee, or he will lose on the average. This is such a well-established custom that a regular market price for suitable adulterants exists in the exporting districts, and the seller purchases such materials and mixes it with his wheat. The shipper has the lot examined and makes the best bargain he can as to allowance with the seller and sells "fair average" at home; practically his profit is what he gets in this way.

It is probable that even the buyers who collect grain, buying the small quantities sold by individual growers at *hâts* and bazars, and selling again to dealers and merchant's agents, are not likely to be able to deal directly with exporters through the elevators.

There is one feature in what is known as the elevator system which would probably affect the grower prejudicially.

The system is that all grain passing into the elevator is graded and bulked, and a receipt given to each constituent, who, when he requires his grain, receives his quantity from the bulk.

The bulking of such large quantities gives a more even standard than at present exists in India, and these recognised standards again being fixed, their relative prices are fixed.

As a matter of partial convenience, the number of standards or grades will have to be limited, and the present elasticity done away with, so that a superior sample falling into a given class will fetch no more than an inferior sample which is just good enough to pass the standard.

There will therefore be no incentive to buy the best quality of a certain class; the endeavour will be to get the cheapest grain which will pass the standard. This may not matter to the merchant, but the grower who produces a better sample of grain of the same class as his neighbour's, will be no gainer.

I am directed to say that for the reason already given this Society does not enter into the question of the effect which the introduction of elevators would have on the trade in wheat. The Society is aware that there is much to be said from a commercial point of view for the establishment of fixed grades of clean wheat, and for other results of the elevator system. Without offering an opinion on these points or on the system as a whole, I am to point out that in India the existence of the weevil pest would have to be taken into consideration as a factor against the collection and storing of grain in the manner proposed, and special means would have to be contrived to guard against its ravages, more especially where wheat held over for any time.

The Society is aware that the papers before them contain merely an outline of the scheme proposed. They think, however, that there being no allusion to one of the greatest evils with which Indian wheat has to contend is a serious omission.

I am to submit that, if the object of the Government in entertaining the scheme under consideration is to put a stop to the intentional adulteration of wheat in India, a simple remedy exists, viz., to enact that no contract for purchase or sale of wheat will be considered valid unless the price agreed upon is held to be for pure grain. As long as sellers can go into Court and enforce a contract for wheat with 5 per cent. to 10 per cent. adulteration, the evil cannot be stopped. If the price paid was for pure wheat only, no one would expend money on the railway carriage of adulterants which would be deducted from the price, and no exporter would pay freight and charges, unless he got from the seller the full equivalent of what he would lose for any adulterations.

Port Commissioner.

3. The Port Commissioners are of opinion that "the scheme contemplated is not "one which is suited to this country, or one which should have the support of Govern-"ment of the kind asked for." It, however, seems to them that if the requirements

* Should be 5 per cent. up to 30th June, afterwards 6 per cent.—M.F.

of trade necessitated the introduction of such a system, and there was a prospect of its proving remunerative, it would be taken up by private enterprise.

Messrs. Anderson, Wright and Company, remark—

Anderson, Wright, & Co.

The application of the American system to India is, in our our opinion, not what is wanted. Indian wheat is all shipped in bags, whilst American goes to a large extent in bulk, and the elevator is of no use where the bagged article is the rule. This Messrs. R. S. and Company really concede when they come down to proposing to open at a few stations, and conduct thereat simple cleaning and grading operations, returning the grain into bags properly secured.

We think most firms having up-country connections have tried this, but home buyers and brokers are too powerful and will not allow settlement to be made based upon the clean wheat. With an ordinary graded netting and a few coolies, 100 tons daily can be turned out in any godown at a nominal expense without a Government guarantee, and up-country firms, both Native and European, would gladly see a market for clean wheat forced on exporters. This can be accomplished by Government enacting, both here and in England, that no contracts will be recognised in a court of law unless based on a price for the pure wheat. We have pointed out again and again that there is no justification for the acknowledgment in Court of a contract for wheat with 5 per cent. or 10 per cent. adulteration. The only basis of sale recognised by law should be that of pure wheat, and were this the case, no up-country dealer would risk paying railway carriage on five tons of dirt for every 95 tons of pure wheat, and no buyer would accept of wheat without getting the full equivalent of the loss he would sustain on the refraction by sending the parcel to Europe. As long as the law recognises contracts for adulterated wheat, so long will the trade in it continue.

Ralli Bros.

4. Messrs. Ralli Brothers have no experience of the working of elevators in America, and they are not in a position to express a decided opinion on the subject, further than to say in a general way that, viewing the distinct nature and diversity of quality of the Indian grain compared with American, they very much question whether the introduction of any such system in the handling of Indian grain would be successful.

Of the agents and managers of railways, the agent of the East Indian Railway says that until the elevators are introduced, the purity of Indian wheat and seeds for export cannot be guaranteed. At the same time, he remarks that until a proper understanding is arrived at between seller and buyer, it would be useless to attempt to introduce them.

E. B. Railway.

The manager of the Eastern Bengal State Railway states that the railway traffic in wheat and seeds on that line is small, and it is unlikely that an elevator would be required at any of the up-country stations on the Eastern Bengal State Railway. He adds that if higher railway freights could be obtained for wheat dealt with in elevators, the consignor would consider that he paid the Elevator Company the cost of handling his grain, and would probably call for a corresponding reduction in the rates. The railway would effect no practical saving in being relieved of the cost of receiving and watching the grain. He further says that the free grant of land at metropolitan stations and on Port Trust property is a very large concession, but the demands of the promoters appear to him generally to be exorbitant. If they have any real belief in the effects to be produced from the introduction of the elevators, on which so much stress is laid, the Company should be assured of the success of the project on its own merits without calling on Government to guarantee interest and to grant free land. He further adds that the venture is a novel one in this country, and if the promoters were prepared to erect elevators on one railway, and at one port, they might reasonably be given a monopoly for 25 years, and land free of rent until such time as the undertaking paid over a certain per-centage, when arrears could be made good. But as regards the proposals for cleaning, grading, and storing wheat without incurring expenditure on elevators, it seems to him that if such a course could be commercially undertaken at a profit, it would have been introduced long ago without any company or guarantee.

Tirhoot Railway.

5. The manager of the Tirhoot State Railway is strongly in favour of the scheme of having elevators at large and important stations, but he doubts very much their giving any return on the capital outlay on a line like the Tirhoot State Railway, where the stations are situated so closely together. He is of opinion that the railway staff should not have anything to do with the working of the elevators from a mercantile point of view, such as sampling, &c. The railway might give lands and sidings, but he is opposed to giving any guarantee or granting a monopoly to any one firm or Company.

Nalhati Railway.

The manager of the Nalhati State Railway is of opinion that the scheme is one which deserves the encouragement and support of Government.

6. My personal opinion is that the general scheme described in paragraph 1 of Mr. Smith's letter, dated 17th September 1889, is one which cannot be seriously entertained, and need not be considered or criticised in detail. It would be obviously out of the question to provide land free of cost for the Company's purposes at or near every railway station on every line "built or to be built" in the grain-producing districts, or to guarantee that similar facilities will not be afforded to competing Companies, or to guarantee interest at 4 per cent. on any amounts which the Company may deem it desirable to expend, and it is very doubtful whether arrangements can be made in India for countersignature, by Government officials, of certificates of the grading of wheat. As pointed out by Viscount Cross, it is clearly impossible that Government could assist Mr. Smith's project in these matters to the extent suggested, and the only practical question for consideration, at present, is, whether any, and, if so, what support should be given to the specific proposals described in the latter part of Mr. Smith's letter thus—

Scheme as described cannot be entertained.

"In this view, we would propose to select a few stations on some of the principal grain-carrying railways, and to conduct thereat simple cleaning and grading operations, returning the grain into bags properly secured and covered by certificates as to the quantity and quality, thus discarding for the present the idea of the elevator proper.

In the English markets our efforts would be directed to securing a demand for the clean and graded article, and further development of the scheme would be dependent upon the results obtained. We have reason to believe that in the English grain centres, accustomed to the American system, the certificates above referred to will speedily receive the credit they deserve, and so soon as they become recognised in the English markets, and thus act to the benefit of the producer, the steady development of the scheme may be confidently anticipated.

The railways on which it is proposed to commence are—

The Great Indian Peninsula Railway,
The Bombay, Baroda, and Central India Railway,
The Bengal-Nagpore Railway,

these being contributory to the one shipping centre of Bombay, between which place and Liverpool the trade is considerable, while Liverpool is a port already accustomed to the American system of clean and graded grain.

The authorities of the above-named railways have been addressed, and, so far as at present ascertained, the scheme will be favourably received and supported by them.

The stations at which machinery is proposed to be erected will be selected in communication with the Companies.

It is probable that in all some 15 stations at the outset will be provided with cleaning, grading, and weighing apparatus and with some elevating machinery, all of which will have to be sheltered from weather by buildings sufficiently strong to withstand the vibration of the machinery, and constructed with some regard to their future uses.

The machinery may be worked by bullock or steam power, as circumstances may require. It appears to us that the undertaking will necessitate the sending to India of a few qualified men to commence, conduct, and instruct in the operations, but we would desire to avail ourselves of the assistance of Railway Companies' staffs to the utmost extent possible.

	£
We believe that the whole of the machinery required in the first instance is readily obtainable in England, and, including freight, railway charges in India, and other expenses we estimate its cost at	7,500
The buildings at 15 stations, with cost of fittings and erecting machinery, would probably cost	10,000
The pay and allowances of staff, preparatory to the commencement of work, may be taken at	5,000
And preliminary and contingent expenses at	2,500
Making a total of	25,000

Besides keeping the capital expenditure within the narrowest limits, it would be our object to keep down the working expenses and charges as low as possible. In the more advanced stages of the undertaking, the charges to be made will, beyond doubt,

be far more than covered by the saving in cost of handling, &c., but during the preliminary operations just described the charges for cleaning and grading must be reduced to a minimum, to be covered by the enhanced value of the clean grain, and still leave the ryot sufficient inducement to avail himself of the advantages offered.

During this period of education and experiment, we can hardly expect the machinery to do more than pay the expenses of its working, but each subsequent step in advance should put our operations on a more satisfactory footing.

So soon as demand for clean and graded wheat is secured in the United Kingdom, a demand on the part of the producers or owners for the cleaning and grading of their wheat will certainly follow, and as this increases so will the present scheme progress towards the erection of a complete system of elevators, and as success becomes assured on one or more lines of railway leading to one port, so will other lines of railway and other ports be supplied with similar advantages.

All extensions of operations involving expenditure beyond the amount of 25,000*l.* referred to in this paper would be submitted for the sanction of the Secretary of State for India in such manner as he may direct, and we confine our present request for a guarantee of interest to a half-yearly payment, calculated at the rate of 4 per cent. per annum on the 25,000*l.* already indicated, and on the subsequent sums sanctioned from date of such sanction, for a period of five years from that of the acceptance of the proposals which we have the honour to make.

The capital of a Company sufficiently important to deal adequately with the subject of our representation must necessarily be large, but at starting the amount to be called up would be limited to 25,000*l.*, and during the continuance of the guarantee further calls must be restricted to amounts necessary to cover extensions duly sanctioned."

Inducement to clean wheat.

7. It will be observed that the proposal here is to abandon at first the American principle of the grain elevator, to return the grain in bags, after cleaning, to the owners, and let them dispose of it as best they can. But if, as is alleged, an adequate price cannot now be obtained for clean grain, and if it pays, as it certainly does, to have the grain as produced from the threshing-floors, mixed with dirt, the question arises why should the owners bring their wheat to the elevators to be cleaned, and if they did bring it, why should the fact of its having been cleaned secure for it an adequate price, seeing that clean grain does not fetch an adequate price? Wheat can now be cleaned at a very low cost, and machinery was introduced for the purpose by Messrs. Ralli Brothers and others, but it was found that the clean grain, when exported, did not realise a relatively better price, and it is not clear how the fact of its having been cleaned by an elevator will cause it to do so, especially as the process of cleaning by elevators will, according to Messrs. Ralli Brothers and others, be more expensive than cleaning by native agency with sieves. For these reasons I am of opinion that ryots and traders will not bring their grain to the elevators to be cleaned, if the grain, when cleaned, is to be returned to them, and they are left to do the best they can in obtaining an adequate price for it. But if Mr. Smith's Company were to buy the grain from the cultivators and traders on the best terms they can, and were then to clean, grade, and export it at their own risk, and were thus to endeavour to create a market for clean grain at home, it is a question for consideration whether Government would not, in that case, be justified in giving land for the buildings free of cost at or near 15 selected railway stations on the lines named, and in guaranteeing interest at 4 per cent. for five years on the outlay for buildings and machinery, up to a maximum of 1,000*l.* per annum. On this point I have consulted, at a meeting (the record of proceedings of which is annexed), Messrs. Ralli and Petrocochino, who as merchants are largely interested in the wheat trade, and Mr. Pallachi, who is one of the principal brokers interested in the trade from the point of view of Native dealers. It will be seen that Messrs. Ralli and Petrocochino are of opinion that Government even in the case supposed would not be justified in giving to the Company the limited assistance suggested, because the scheme of grain elevators has, in their opinion, no chance of success. Mr. Pallachi thinks that this plan is worth a trial, provided that no monopoly is given to the Company. If the Company believes in the efficacy of their elevators in reducing the cost of cleaning grain, and if they believe they can get an adequate price for clean wheat, then they should, he thinks, be prepared to try the experiment on these terms. Mr. Pallachi does not, however, himself believe that the elevators will pay or that the promoters will be able to obtain a remunerative price for clean grain.

Company must buy clean and Export.

Limits of Government assistance.

8. I am of opinion that if any assistance is to be given to the Company it should be in the way above suggested. If the Company are willing to run the risk of erecting elevators at 15 railway stations, at a maximum cost of 25,000*l.*, and if they will

make their own arrangements for the purchase and disposal of their wheat, and thus endeavour to create a market for clean grain in Europe, Government may, I think, having regard to the importance of the object in view, encourage them to the extent of guaranteeing interest of 1,000*l.* a year for five years, and of giving free sites for their buildings. If the Company succeed in creating a market at home for clean grain at remunerative prices, they may be left to extend their operations without Government interference, and if they fail, the loss to Government can in no case be more than 5,000*l.*, and would probably be less.

9. It will be observed that the Chamber of Commerce (which originally moved Government to impress on cultivators the necessity of producing clean grain) hold that the system of elevators is unsuited to India, and from what has been said it is clear that the introduction of them cannot, at best, have much effect for some time to come.

Legislation against adulteration.

10. The question then arises, can nothing be done towards stopping the system of deliberate adulteration now practised, and towards securing a supply of clean grain for export? Messrs. Anderson, Wright, and Company, and the Council of the Agri-Horticultural Society suggest that the only basis of sale recognised by law should be that of pure wheat, and were this the case, no up-country dealer would, they say, risk paying railway carriage for five tons of dirt for every 95 tons of wheat, and no buyer would accept dirty wheat without getting the full equivalent of the loss he would sustain by sending the parcel to Europe. They propose that an enactment be passed, both here and at home, to the effect that no contract will be recognised in a Court of law unless based on a price of pure wheat. The result of such an enactment would be, that not only would there be no inducement to adulteration left, but growers would have an incentive to produce clean grain, which they now have not, and in a short time they would probably do so. Mr. Ralli says the Calcutta merchants would have no objection to such an enactment if the home merchants have none. The Calcutta merchants are, he says, the servants of the home merchants, they can and will send pure grain if it is wanted and paid for; it is because it is not wanted that it is not sent. Mr. Ralli is, however, at the same time of opinion that the proposed enactment would be objectionable on general grounds as being an unnecessary interference on part of Government with trade.

11. The Chamber of Commerce are also of opinion that there is no need for legislation on the subject, and regard the enactment of a law on the terms proposed as a most undesirable interference with freedom of contract. I also am of opinion that the time has not yet come for legislation of this kind, which should not be had recourse to unless and until the evil complained of is clearly shown to be injurious to the public interests, and until all other remedies have been tried and failed.

12. The question then is what other remedies are possible? In my letter No. 1,265, dated 18th August 1887, paragraph 10, it was suggested that wheat might, like oil-seeds, be sold on analysis at home. This proposal was discussed at the conference between Viscount Cross and the gentlemen interested in the wheat trade, held at the India Office on the 8th May 1889, and it was stated by Mr. Todd, on behalf of the London Corn Trade Association, that the proposal was impracticable for the following reasons:—

"That wheat might be sold at home on analysis like seeds (Mr. Finucane's report, page 13). That the Corn Trade Associations might be asked to fix the refraction on all sale contracts of wheat at not over two per cent. (Mr. Forbes Adam's letter to His Excellency the Governor of Bombay, paragraph 26).

"This question of selling wheat on a per-centage rate of refraction has on various occasions occupied the attention of the Sub-Committee (Indian section) of the London Corn Trade Association, and had also been discussed by the General Committee of the London Corn Trade Association, but the principle so far has been considered impracticable.

"There is a great difference between selling seeds and wheat on analysis.

"1st. The quantity of any description of seeds sold is very considerably smaller than that of wheat.

"2nd. Seeds, especially linseed (by far the largest trade in seeds), show little variation in quality, and hence it is practicable in large parcels of linseed to have the analysis made on *one* average sample to determine the whole shipment. This, with the variations in quality, admixture, &c., &c., in wheat, almost from bag to bag, is

impossible, and therefore it would be necessary for every small parcel of 50 tons or 100 tons to have separate average samples drawn, and have them analysed.

"3rd. In seeds, owing to the above slight variation in quality, a comparatively small sample is analysed; whilst in wheat a considerably larger sample will have to be analysed, and thus the cost will be greatly increased.

"The charge for analysing a sample of linseed is 5*s*., whereas on wheat we believe it has not yet been done under 2*l*. 2*s*., a very heavy charge on 50 tons or 100 tons of a poor article like wheat.

"4th. The quantity analysed being larger, it naturally will take much longer to analyse, and when in a large parcel of 2,000 to 2,500 tons of wheat, something like 20 or 25 analysis will have to be made, it can easily be understood that delay must follow, rendering the final settlements protracted and unsatisfactory.

"5th. Lastly and chiefly, seeds are not liable to weevil. Wheat is, and sometimes it suffers most severely from this inherent defect. How would the advocates of analysis deal with the weevil flour dust? If they take it as refraction it would be very unjust to the shippers, who, although they may have cleaned down and shipped in India a parcel containing only two per cent. refraction, may be called upon through the wheat being attacked by weevil during the voyage to allow on final settlement 5 per cent., and even 6 per cent. or 7 cent. on refraction, besides making an allowance for quality in consequence of the excessive weeviled condition of the said parcel. If, on the other hand, weevil flour dust is admitted *not* to be an heterogeneous substance, how is it to be separated from the fine earth, sand, or other impurities? * *

"Seeing, therefore, that the natural condition at present of Indian wheats is to contain about 4 per cent. of admixture on the Bombay side, and 5 per cent. on the Calcutta side; that under the circumstances it is not practicable to induce the Indian shippers to change their system of purchasing, and instead of buying on the above natural refractions to introduce an artificial basis of a 2 per cent. refraction; that buyers practically are not prepared to pay a proportionately higher price for cleaner wheats; that the system of selling on analysis here is altogether impracticable and unadvisable; that the conditions of the Indian wheat trade, although slowly, are gradually improving; that India ships and sells all her wheat available for export year by year, and that her development, in this branch at least, is not prevented by the present condition of her wheats; that the interference of Government in questions of contract as between seller to buyer is inadvisable,—our opinion is that it is not advisable or desirable to try and force sudden and radical changes in the natural condition of a trade, but that it is preferable to let the improvement come gradually out of the trade itself, taking it for granted that merchants, sellers, and buyers, shippers and consumers, &c., are too keenly alive to their interests to allow any opportunity for improvement in their trade, when such becomes advisable, to pass by."

Refraction discussed.

13. In answer to these objections it may be stated that Indian wheat is, as a fact, now bought on analysis in Marseilles, and it appears reasonable to believe that what can be done on one side of the English Channel can also be done on the other. Messrs. Ralli and Petrocochino, who can speak with authority on the subject, say that, so far as they can judge, what is done in Marseilles can also be done in London. The difficulties connected with weeviling are not, they say, insuperable, while Mr. Pallachi says there are no such difficulties. Assuming there are such difficulties, it appears reasonable to suppose that if they can be surmounted on the system of purchasing by fair average quality, they can be also got over if contracts are made on the basis of pure grain. I am informed by competent authorities that it is far easier to refract wheat than oilseeds, and that the process is less expensive and more expeditious. Again, to the statement that wheat, on the Calcutta side, in its normal condition, contains 5 to 7 per cent. of admixture, and that for this, among other reasons, it is not desirable to force sudden and radical changes on the normal condition of a trade, it may be answered that it is not a fact that the normal condition of wheat, on the Calcutta side is to contain 5 per cent. of admixture. If it were a fact, there would be no place for wilful and deliberate adulteration. It is only with a view to degrade wheat, as produced from the threshing floors, from its normal condition down to the required standard of refraction, that adulteration is practised or has any object. "The growers," the Agri-Horticultural Society point out, winnow, and clean their wheat to the extent their crude "appliances will admit, and undoubtedly some of the earth from "the threshing-floor and an admixture of other grains must remain in the crop. This "is estimated at 2 or 3 per cent. of earth, peas, and barley. But as the Calcutta "contract is for 5 per cent. up to August, and 6 to 7 per cent. after that, it therefore

Trade in adulterants.

"pays the seller to adulterate his batch up to 2 per cent. over the guarantee, or he "will lose on the average. This is such a well-established custom that a regular "market price for suitable adulterants exists in the exporting districts and the seller "purchases such materials and mixes them with his wheat. The shipper, it is added, "has the lot examined and makes the best bargain he can as to allowance with the "seller and sells fair average at home; practically his profit is what he gets in this "way. In Calcutta, where there are no threshing-floors, the refuse fannings and "screenings from merchants' godowns and millers' works are bought by regular "dealers whose head-quarters are at Hatibagan.* This is sold as pigeon food, and is "the basis of such adulterants as are used in Calcutta. In the mofussil the "adulterants used include refuse, small bits of brick, cow-dung, and a large proportion "of earth. The adulteration thus consists in putting back into the grain a given "quantity of what has been previously removed, so as to degrade it to a low standard."

In my report, No. 391 T., dated 7th July 1886, paragraph 5, it was shown that the Manager of the Dumraon Raj "had a golah at Itari near Buxar, from which he used "to sell wheat on rather a large scale to the Agent of Ralli Brothers at Buxar. The "wheat as he got it did not contain 5 per cent. of foreign matter. Accordingly the "Manager's servants were directed to mix two maunds of earth with every hundred "maunds of grain, so as to bring the adulteration up to the required standard. This "earth was treated with water, and specially prepared for purposes of adulteration."

Major Boileau, then Sub-divisional Magistrate of Dinapore, wrote :—

The grain-dealers wilfully adulterate their grain, adding about two maunds and thirty seers of dry clay, *bhusee*, and other grains to every hundred maunds of wheat; and Mr. Carnduff, Sub-divisional Officer of Hajeepore, said, "In the hands of the "middlemen the grain is lodged in golahs, and such grains as *akla pipra* are inten- "tionally added with a view to adulteration." Again, so competent an authority as Mr. J. Ralli, the head of the firm of Messrs. Ralli Brothers, in Calcutta, says that in his opinion, "relatively pure wheat can be supplied from India. It is a question of price."

Normal impurity.

14. How then in the face of all this evidence is it possible to assert that the normal state of Indian wheat on the Calcutta side is to contain 5 to 7 per cent. of foreign matter? It may be admitted that its normal state is to contain 2 to 3 per cent. of other grains and dust, but the deliberate adulteration with refuse, bits of brick, and prepared adulterants is the result of the abnormal, factitious, and unhealthy system of having a fixed standard of 5 to 7 per cent. of refraction, a system which obviously holds out a direct and powerful incentive to adulteration up to that standard, and makes it positively wrong for Government officers to advise or encourage cultivators to produce pure grain. Neither can it be correctly said, as far as the Calcutta trade is concerned, that the conditions of it are gradually and slowly improving. On the contrary there has, the Calcutta Chamber of Commerce remark, been a deterioration in the quality of wheat brought to this port in recent years. Wheat has, it has been stated, been shipped from Calcutta in the present year in a dirtier condition than ever before, containing admixture of foreign substances up to 12 per cent., while the total quantity exported fell from 217,000 tons in 1887–88 to 147,000 tons in 1888–89 and to 78,000 tons in 1889–90.

Purchase on analysis.

15. If wheat were bought on analysis in London, as is done in Marseilles, there would be no motive for adulteration and no object in exporting dirt, while the normal condition of Indian wheat, to which the London Corn Trade Association attach so much importance, would not be in any way affected. As to the question of weevilling, on which so much stress is laid in this connexion, it is to be remarked that Mr. Charles Whitehead, Agricultural Adviser to the Lords of the Committee of Council for Agriculture, holds that "the foreign matter annexed with wheat imported from India "serves as a medium for the wholesale transportation of insects injurious to crops; "that the admixture of dirt, seeds, and rubbish causes the wheat to heat, which is "detrimental to its quality, and at the same time causes the weevils to propagate "unusually, and to materially damage it. Besides the actual money loss occasioned "by these weevils, it is stated that the flour made from wheat much infested by them "is injurious to health."† Whatever, then, the evils arising from weevilling may be, it is evident that they are aggravated by a system which encourages and even necessitates admixture of dirt, which causes the weevils to "propagate unusually," and thereby renders "the flour injurious to health." For these reasons I agree in the

Weevil injurious.

* Agri-Horticultural Society's letter, dated 5th June 1890.

† Board of Trade's Journal, No. 35, for June 1889, page 687.

opinion expressed by the Bombay Chamber of Commerce in their letter, dated 14th June 1889, to His Excellency the Governor of Bombay, that the reasons given by the London Corn Trade Association for adhering to the present system are either incorrect in fact or irrevalent, and I am of opinion that no improvement in the purity of Indian wheat will be brought about by grain elevators, threshing machines, or by other means, unless and until that system is changed either by— Essential reforms.

(1) reducing the standard of refraction to 2 to 3 per cent., which is the normal per-centage of admixture of foreign matter; or

(2) by making pure wheat the basis of contract, thus refracting only the actual quantity of foreign matter found on analysis.

It is open to the London Corn Trade Association to adopt either of these courses, and it is difficult to see what the objections to them are, assuming that the exporters and importers do not, as alleged by the Agri-Horticultural Society, derive their profits from the present admixture of dirt.

16. A further question remains for consideration, namely, whether wilful adulteration in this country should be put down by legislation. Mr. John McDougall in a letter, dated 25th March, to the Under-Secretary of State, strongly advised that, failing the adoption of the other measures suggested, it should be made penal to deal in or export grain to be used for human food in any way adulterated. Mr. Seth Taylor, the President of the London Corn Trade Association, at the conference held in the India Office, remarked on this point as follows:—

"We accept your Lordship's disclaimer that you are not going to dictate between the buyer and seller which, I think, would be beyond the scope of our legislature, whatever may be done in other countries; but I think that the limit to which the Government might interfere with advantage would be the prevention of wilful admixture of foreign substances in wheat in India. We must discriminate between what is naturally grown and is necessarily harvested with the wheat, and the system of mixing dirt with the wheat to bring it down to a standard below that which should come here. That, of course, one feels is a practice which might very fairly be made a penal offence. But that rests with your Lordship and the Government. I am quite sure that it would be to the interest of everyone if such an enactment could be passed. The difficulty there is in fixing a limit of 2 per cent. refraction is owing not only to dirt, but to the seeds of various kinds that are grown amongst the wheat. We have not only from India but from other countries foreign elements grown in the wheat, and to have a system of cleaning wheat at the port of shipment would add more to the cost of wheat than the buyer would give on the other side."

17. It thus appears that the London Corn Trade Association as represented by their President would be in favour of legislation with a view to stop deliberate adulteration, as such legislation, it is said, would be in the interest of everyone. I would not, however, recommend recourse to such legislation. It is evident as long as contracts are made on the basis of 5 per cent. of foreign matter, that if wheat is produced from the threshing-floors with only 2 per cent. of foreign substances, and wilful admixture of foreign matter be not allowed, the gainers would be the merchants at home, for they would secure grain with only 2 per cent. of dirt, when they had contracted and paid for grain with 5 per cent. of dirt, and the losers would be the ryots and petty dealers in India, who would obtain for comparatively pure grain the same price as for wheat with 5 to 7 per cent. of mixture. If, then, legislation is to be had recourse to at all, it should be designed not alone with a view to punish deliberate adulteration, but also with a view to punish trading or dealing in grain which has been adulterated. It cannot be said that the practice of adulterating wheat at present followed is punishable under the Indian Penal Code, for it is not certain that the adulterants are deleterious to human health, inasmuch as it is said that the dirt and adulterants are removed by millers in England before flour is consumed, nor can the practice be considered fraudulent, inasmuch as the purchasers of adulterated wheat contract for and purchase the dirt, and know what they are buying. The persons who to some extent suffer from the present system are the consumers of flour in England, who have to pay unnecessarily for cost of five to seven maunds of dirt for every hundred maunds of wheat, then to pay for the extra cost of separating the wheat from the dirt in England, and at the same time obtain for consumption, at a needlessly high rate, flour which must be less wholesome than if it were made from wheat imported in a pure state. But the class which chiefly suffers are the Indian ryots, who are placed by the system in an unfavourable position to compete with foreign markets, and may in time, in consequence of the system, be driven out of the market altogether. Legislation to penalise adulteration.

Railway rules as to export consignments.

18. The proposal made by the Chamber of Commerce to allow Railway Companies to raise the limits of special class consignments of wheat and seeds intended for export from the present limit of a waggon load to 50 tons (these special class consignments are carried at specially low rates) is one which cannot, in my opinion, be supported. It is not clear how the adoption of this proposal could affect the cleanliness of wheat, while the proposal is obviously objectionable on other ground as tending to unduly favour exporters at the expense of the growers and petty dealers. The adoption of the proposal would, it is said, draw a sharp line between wheat intended for export and that intended for local consumption. The latter is now adulterated even more than the former, and consignments originally intended for local consumption, with admixture of 10 to 12 per cent. of dirt, are sometimes bought up by exporters and shipped as they stand, but the same thing would happen supposing the Chamber's proposal to be accepted.

Summary of recommendations.

19. To sum up: I am of opinion that the elevators may be tried in fifteen selected stations as proposed, provided that the Company make their own arrangements for the purchase and sale of their grain, without the interference of Government officials; that a guarantee of interest at 4 per cent. on a maximum outlay of 25,000*l.* per annum may be given for five years, and free sites for buildings; but I doubt whether the elevators will have any appreciable effect in causing clean grain to be exported from India as long as the present system of 5 to 7 per cent. refraction continues; that this system renders the admixture of dirt and foreign substance up to that standard inevitable; that the reasons given by the London Corn Trade Association for adhering to the present system, so far as Calcutta is concerned, are founded on misapprehension of facts; that their conclusions ought to be reconsidered; that special legislation should not at present be had recourse to; but, if other remedies fail, that it will then be a question for consideration whether, as suggested by Mr. McDougall of London, it should not be made penal to deal in or export wheat, intended for human food, which there is reason to believe has been wilfully adulterated or contains substances deleterious for human consumption.

43.

PROCEEDINGS of a MEETING held in DARJEELING on 28th May 1890.

PRESENT:

MR. J. A. RALLI, } Merchants,
„ PETROCOCHINO, }
„ PALLACHI, Broker,
„ FINUCANE, Director of Agriculture, Bengal.

The following questions connected with the subject of erection of grain elevators in India and the impurity of Indian wheat were discussed:—

Questions.—Is the scheme described in Mr. Smith's letter, dated 17th September 1889 (which was read), one which is suitable for India?

Messrs. Ralli, Petrocochino, and Pallachi consider that the system is not suited to India, and, if it were, they think that the concessions and privileges which Mr. Smith asks for are so impracticable that they need not at present be considered *Seriatim*. It would be obviously out of the question to provide land for the Company's purposes free of cost in every railway station from which wheat is exported; or to guarantee that similar facilities will not be afforded to a competing Company; or to guarantee interest at 4 per cent. on any amount which the Company may deem it desirable to expend.

2. Apart from the general scheme, is it desirable, as an experiment, to give the facilities asked for to enable the Company "to select a few stations on some of the principal grain-carrying railways, and to conduct thereat simple cleaning and grading operations, returning the grain into bags properly secured, and covered by certificates as to the quantity and quality, thus discarding for the present the idea of the elevator proper"?

2. Mr. Finucane said that as Mr. Smith proposes to return the grain to the bags, and to let the owners dispose of it as best they can, the advantage of the elevators was not apparent. If an adequate price cannot, as is alleged, be now got for clean grain, and if it pays people to have the grain as produced from the threshing-floors mixed

with dirt, why should they bring their grain to be cleaned to the elevators? If they did bring grain to be cleaned, why should the fact of its being cleaned in the elevators secure for it an adequate price if, as is asserted, clean grain does not now fetch an adequate price?

Mr. Ralli said people would not bring their grain to the elevators to be cleaned. Wheat can now be cleaned at a very low cost. Machinery was introduced by his own firm for cleaning grain, and grain was cleaned; but it was found that it did not fetch a relatively higher price. It is not clear how the fact of its being cleaned in the elevators could secure an adequate price for it. The process would probably be more expensive than cleaning by native agency with sieves. Therefore the elevators must be financial failures. Messrs. Pallachi and Petrocochino agreed. In this connexion Mr. Ralli adds that he understands the Elevator Company will charge on all certificates granted an uniform wastage of a certain per-centage, perhaps ½ per cent. per month. This would, in his opinion, be most objectionable, because it would place the man who delivers a parcel of wheat in good condition on the same footing as one who delivers badly weevilled wheat, which will go on deteriorating in weight to a much greater extent than good conditioned parcels. The one man will thus benefit at the expense of the other.

3. How would a plan work of having the owners of the elevators buy and sell the grain at their own risk, *i.e.*, suppose Mr. Smith's Company were to buy the grain from cultivators, traders, or others on the best terms they can, then bundle, clean, and export it themselves at their own risk, and thus endeavour to make a market for clean grain at home? Would Government in this case be justified in giving land for the buildings on State Railways, and guaranteeing interest on the outlay on buildings and machinery, as proposed by Mr. Smith, up to a maximum outlay of 25,000*l.* for five years? This would involve a guarantee of only 1,000*l.* a year for five years. If the Company succeeded, they might then be left to extend their operations without Government interference; if they failed, the risk, so far as Government is concerned, would not be great. No monopoly should, of course, be given to them, and no guarantee as against other Companies or firms. Isasmuch as they would be pioneers in trying the experiment of procuring clean grain and obtaining a market for it, might they be encouraged to the extent of giving them free sites for their elevators at the selected railway stations where they propose to begin their operations, and might they be guaranteed 4 per cent. interest on an outlay on buildings and machinery up to a maximun outlay of 25,000*l.* for five years, being, after that term, left to work on purely commercial principles?

4. Messrs. Anderson, Wright, and Co. say that the grain elevator system is unsuited to India, and urge that there is no justification for the acknowledgement in Court of a contract for wheat with 5 per cent. or 10 per cent. adulteration. Up-country firms, both native and European, would, they say, gladly see a market for clean grain forced upon exporters. This can be accomplished by Government enacting, *both here and in England*, that no contract will be recognised in a court of law unless based on a price for pure wheat. Were this the case, no up-country dealer would risk paying railway carriage on 5 tons of dirt for every 95 tons of pure wheat, and no buyer would accept of wheat without getting the full equivalent of the loss he would sustain on the refraction by sending parcels to Europe.

The Agri-Horticultural Society urge the same view, and say "there is a well-
"established custom of deliberate adulteration, that a regular market price for
"suitable adulterants exists in the exporting districts, and that sellers purchase
"these materials and mix them with their wheat. The skippers make the best
"bargain they can as to allowances (for dirt) with the sellers, and sell fair
"average at home. Practically their profit depends on what they get in this
"way."

QUERIES.

(*a.*) What would be the objections to such an enactment as Messrs. Anderson Wright and Company and the Agri-Horticultural Society propose?

(*b.*) Are these objections outweighed by the advantages to the trade and public which would be attained?

(*c.*) Is it true that the profits of exporters practically depend on adulteration?

5. Will the alterations made as to forming the standards in which deliveries will be compared in case of need by the London Corn Trade Association have any effect in causing cleaner grain to be exported than heretofore?

6. As the elevator system is not believed to be likely to afford a remedy, and as the London Corn Trade Association have done practically nothing, and as legislation is not approved, then nothing can be done in order to secure export of clean grain.

The Calcutta Chamber of Commerce have urged on Government the desirability of impressing on cultivators the necessity of producing clean grain. It has been shown that it would, under present conditions, be wrong to impress anything of the kind on cultivators, and that nothing can be done in that direction towards securing export of clean grain. Is nothing then to be done in any direction?

Can wheat be sold on analysis?

Is it sold anywhere on analysis?

7. How would the recommendation of the Bengal Chamber of Commerce operate towards securing exports of cleaner grain?

Their recommendation is that Government should permit railways to raise the limits for special class consignments of wheat and seeds intended for export from the present limit of a wagon-load to a minimum load of 50 tons.

8. Where there is a deliberate adulteration of wheat going on in the manner described by the Agri-Horticultural Society, should it be stopped by police interference under the Penal Code, if that be possible, and if not possible under the Penal Code, should an Act be passed to make the practice penal?

3. Mr. Pallachi thinks that this plan is worth a trial, provided that no monoply is given in any shape. If the Company believe in the efficacy of their elevators in reducing the cost of turning out clean grain, and if they believe that they can get an adequate price for clean wheat, they should be prepared to try the experiment on these terms. But Mr. Pallachi himself thinks the elevators will be financial failures, because the increase of cost of cleaning the grain will be more than the increase in price which will be obtained for the cleaned grain at home.

Mr. Ralli does not think that the Government would be justified in offering any guarantee, because he thinks the scheme has no chance of success. He would not himself invest a pice in elevators on this or any other plan. Mr. Petrocochino agreed with Mr. Ralli.

Mr. Ralli adds that basing oneself on the experience of firms long established, the necessary staff and organization for carrying out such a scheme would be so costly as to prejudice any reasonable chance of success. It would be tantamount to constituting the Grain Elevator Company into a mercantile concern to which one season's unfavourable experiment would be disastrous, especially with so limited a capital.

4. Mr. Ralli says the objections to such an enactment are the following:—

1st.—The general objection to Government interference in trade.

2nd.—Such an enactment would result in an evasion of the letter of the contract. The Calcutta merchants would have no objection to such an Act if the home merchants have none. The Calcutta merchants are the servants of the home consumers. It is because the home markets pay relatively better prices for unclean wheat that shippers find it better to export it.

It is not because of difficulty in procuring clean grain that it is not exported, but it is because there is a better demand for dirty wheat that dirty wheat is exported. Mr. Pallachi entirely agrees in this view; so does Mr. Petrocochino. The statement is not correct that the profits of the shippers depend on the system of refraction, the home buyer pays a price knowing what he has to get. In case of excess admixture the shipper is mulcted in heavy allowances.

With reference to the statement in No. 4, Anderson, Wright and Company, to the effect "that no up-country dealer would risk paying railway carriage on 5 to 10 per cent. of dirt," Mr. Ralli remarks that sellers send down seeds ordinarily containing a greater amount of admixture than the one contracted for. Although, for instance, a contract of linseed stipulates that in the event of the admixture exceeding a certain per-centage buyers (besides several other options) have also that of rejection, it has been found impracticable to enforce it.

5. Mr. Ralli says the alteration made is one in the right direction, and will probably check any tendency for future increase in the admixture of wheat shipped from India. Messrs. Pallachi and Petrocochino agree.

6. Mr. Ralli says the only remedy is to be found in the consumer in England paying an enhanced price for a superior article. If he does the article can be supplied. He believes that relatively pure wheat can be supplied from India. It is a question of price. As to the question of selling on analysis, wheat in Marseilles is sold, he believes, only by his firm (Ralli Brothers) on the basis of analysis, *i.e.*, fixing a percentage of the components. Usually any differences arising in the deliveries in Marseilles as to analysis are judged by the eye, but of course the buyer has the right of proceeding to analysis. The basis of admixture on which his firm sells guides the general deliveries of Indian wheat in Marseilles. This change, however, has not, he believes, increased the imports of Indian wheat into Marseilles.

As to the basis of selling on analysis in other countries, he supposes the same might be done in England if buyers are prepared to pay the difference of price, which is very doubtful; but of course it will enhance the cost.

Mr. Petrocochino agrees with Mr. Ralli.

Mr. Pallachi says that, so far as he can judge, there are no difficulties so far as weevilling is concerned, in selling by analysis. It is done in Marseilles; why not elsewhere?

7. Mr. Ralli says that there would be greater uniformity, as the tendency would be to throw the export trade from the districts into the hands of larger dealers.

Mr. Pallachi says the adoption of the recommendation of the Chamber would have no effect whatever in the direction of securing export of clean grain, and would be injurious to the interests of petty dealers.

Mr. Finucane said it would also appear to be injurious to cultivators, as throwing additional obstacles in the way of sale and export of small quantities of grain.

8. This is a question of law on which it is preferred not to express an opinion.

The 28th May 1890.

M. FINUCANE,
Director, Department of Land Records and Agriculture, Bengal.

44.

From BENGAL CHAMBER OF COMMERCE, to DIRECTOR, Department of Land Records and Agriculture, Bengal, No. 386—90, dated 7th May 1890.

The Committee of the Chamber of Commerce have given their best attention to the papers forwarded with your docket No. 463 Agri., dated 4th March, and I am now directed in reply to state that in their opinion any attempt to introduce the grain elevator system into this country would be at least premature. Mr. James G. Smith, in his letter to the Secretary of State, dated 17th September 1889, after enumerating the benefits that would result from the system, and pointing out the directions in which the assistance of Government would be necessary, suggests a tentative commencement of operations by the "Grain Clearing and Elevator Company," pending which the efforts of the promoters would be directed to securing a demand for the clean and graded wheat.

No opening for elevator under present conditions.

The result of the agitation of last year in favour of clean Indian wheat does not encourage the Committee in the belief that the efforts alluded to by Mr. Smith would meet with any great amount of success. But should a real demand arise for clean Indian wheat, they are of opinion that private enterprise will be equal to the occasion, without requiring either the assistance of, or a guarantee from, Government.

It is not necessary to discuss the suitability of the elevator system to the conditions of the grain trade, at least on two sides of India, further than to say it is open to doubt whether, considering the heavy expenses which the proposed Company would incur, such a Company could successfully compete with the simple, but effective, methods of cleaning already known to those who deal in grain. The Committee, moreover, consider that the proposal that the Company should hold grain for the owner for an indefinite time, and accept the responsibility for its condition, is scarcely one suited to India owing to the risks attending keeping wheat in this country for any length of time.

The Committee would point out that the scheme contemplates concentrating the grain trade at a few important stations on the principal wheat-bearing railways, and to this extent is diametrically opposed to the policy pursued for the last eight or ten years by Government—a policy which, by abolishing the special reduced rates, allowed by the Railway Administration for large consignments, aimed at giving petty stations equal facilities with the larger depôts for sending produce to the coast ports. The Committee understand from the principal exporters of wheat that the opening up of these petty stations is largely responsible for the deterioration in the cleanness of the wheat brought to this port, for whereas this produce was formerly concentrated at some few important stations, there piled and re-bagged, it is now forwarded direct, without any piling, handling, or cleaning, to the coast port. While the Committee are of opinion that it is now impossible to nullify the results of this policy and revert to the old system of special rates for consignments of 200 tons, they would urge most strongly upon Government the necessity of permitting the railways to raise the limit for special class consignments of wheat and seeds intended for export, from the present limit of a waggon-load to a minimum load of 50 tons.

Special class consignments.

This will have the effect of making a broad line between wheat tended for export and that for local consumption.

It would assist in raising the standard of cleanliness.

It would place the trade in the hands of men of some little means, instead of opening it up, as at present, to impecunious gamblers.

It would lessen the work needful to be done at the shipping port and permit of the grain being properly sampled and examined, and so put a check to the false packing and swindling, which is encouraged by the system of petty consignments.

The Committee have reason to believe that if this slight reform were introduced, the benefit resulting to the trade would be so great as to leave little to be desired in the condition in which rail-borne wheat would reach the home market.

45.

CALCUTTA WHEAT AND SEED TRADE ASSOCIATION, to BENGAL CHAMBER OF COMMERCE, No. 41 H., dated 6th June 1890.

Mr. Finucane's letter of the 28th ultimo to your address, with its annexures, regarding a proposal that the only basis of sale of wheat which should be recognised by law should be that of pure wheat, was duly considered by the Committee of the Association at their meeting held yesterday, when I was desired to let you know, for the information of Mr. Finucane, that in the opinion of the Committee it is useless to try to compel people to clean wheat as long as the Home Trade is indifferent about it, and is satisfied with what it now receives. The Committee further consider that there is no need for legislation on this subject, and they regard the enactment of a law on the terms proposed as a most undesirable interference with freedom of contract.

Legislation undesirable.

As regards Mr. Finucane's inquiry with reference to the other proposal, that the limit for special class consignments of wheat intended for export should be raised by the railways from the present limit of a waggon-load to a minimum of 50 tons, the Committee do not think it necesary to express any opinion, as this point will no doubt be dealt with by the Chamber from whom the proposal emanated.

I return the papers herewith.

46.

AGRI-HORTICULTURAL SOCIETY OF INDIA to DIRECTOR, Department of Land Records and Agriculture, Bengal, dated 3rd April 1890.

I have the honour to acknowledge receipt of your endorsement No. 464, dated the 4th ultimo, forwarding, for the expression of this Society's opinion, correspondence accompanying Revenue Department endorsement No. 516—63 Agri., dated 11th February 1890, in connexion with establishing grain elevators in India.

2. I am to say that as this Society understands that the different Chambers of Commerce have been consulted, and as the views of the commercial community will thus

be laid before Government, the Society deals with the question wholly in its relation to the cultivators.

3. The establishment of the elevators for the purpose of cleaning grain for export is, the Society consider, not likely to be of any direct benefit to the grower, for the reasons set forth in the following paragraphs.

4. The conditions under which wheat is grown in India, the small quantities each grower places on the market, the poverty of the people necessitating their selling their produce without delay, and other causes, precludes there being any chance of their being able to avail themselves of the facilities for cleaning offered by the system. Reasons against the scheme.

As a rule Indian wheat is not purposely adulterated by the growers. The impurities which exist in it when it leaves their hands are due to the system of cultivation and thrashing, which are too well known to need description here.

The growers winnow and clean their wheat to the extent their crude appliances will admit, and undoubtedly some of the earth from the threshing-floor, and an admixture of other grains, must remain in the crop. This is estimated at 2 to 3 per cent. of earth, peas, and barley. But as the Calcutta contract is for 5 per cent. up to August, and 6 to 7 per cent. after that, it therefore pays the seller to adulterate his batch up to 2 per cent. over the guarantee, or he will lose on the average. This is such a well-established custom that a regular market price for suitable adulterants exists in the exporting districts, and the seller purchases such materials and mixes it with his wheat. The shipper has the lot examined and makes the best bargain he can as to allowance with the seller, and sells "fair average" at home; practically his profit is what he gets in this way.

It is probable that even the buyers who collect grain, buying the small quantities sold by individual growers at *hâts* and bazaars, and selling again to dealers and merchants' agents, are not likely to be able to deal directly with exporters through the elevators.

4. There is one feature in what is known as the elevator system which would probably affect the grower prejudicially. Loss to cultivator.

The system is that all grain passing into the elevator is graded and bulked, and a receipt given to each constituent, who, when he requires his grain, receives his quantity from the bulk.

The bulking of such large quantities give a more even standard than at present exists in India, and these recognised standards again being fixed, their relative prices are fixed.

As a matter of practical convenience, the number of standards or grades will have to be limited, and the present elasticity done away with, so that the superior sample falling into a given class will fetch no more than an inferior sample which is just good enough to pass the standard.

There will therefore be no incentive to buy the best quality of a certain class; the endeavour will be to get the cheapest grain which will pass the standard. This may not matter to the merchant, but the grower who produces a better sample of grain of the same class as his neighbour's will be no gainer.

5. I am directed to say that, for the reason already given, this Society does not enter into the question of the effect which the introduction of elevators would have on the trade in wheat. The Society is aware that there is much to be said from a commercial point of view for the establishment of fixed grades of clean wheat, and for other results of the elevator system. Without offering an opinion on these points, or on the system as a whole, I am to point out that in India the existence of the weevil pest would have to be taken into consideration as a factor against the collection and storing of grain in the manner proposed, and special means would have to be contrived to guard against its ravages, more especially were wheat held over for any time. Danger of weevilling increased.

The Society is aware that the papers before them contain merely an outline of the scheme proposed. They think, however, that there being no allusion to one of the greatest evils with which Indian wheat has to contend is a serious omission.

6. I am to submit that, if the object of the Government in entertaining the scheme under consideration is to put a stop to the intentional adulteration of wheat in India, a simple remedy exists, viz., to enact that no contract for purchase or sale of wheat will be considered valid unless the price agreed upon is held to be for pure grain. As long as sellers can go into court and enforce a contract for wheat with 5 per cent. to 10 per cent. adulteration, the evil cannot be stopped. If the price paid was for pure wheat Legislation for adulteration.

only, no one would expend money on the railway carriage of adulterants which would be deducted from the price, and no exporter would pay freight and charges unless he got from the seller the full equivalent of what he would lose for any adulterations.

47.

AGRI-HORTICULTURAL SOCIETY OF INDIA to DIRECTOR, Department of Land Records and Agriculture, Bengal, dated 5th June 1890.

I received your demi-official No. 173, dated the 29th ultimo, on the 2nd instant, and though it was marked urgent, I have had to delay replying a couple of days to collect the samples sent herewith.

And nature, value, &c. of adulterants.

You ask (1) the value of adulterants, (2) the districts where they trade in them, (3) if they are of such a nature as to be deleterious for human consumption, (4) whether in the opinion of this society the deliberate adulteration of wheat, if not already penal, should be made so.

(1.) The value of the adulterants vary: those which are not added intentionally, such as gram and oil-seeds, having a distinct value, in some cases exceeding that of wheat; these, with a small per-centage of earth and chaff, compose what may be called the natural adulteration. The adulterants which are added purposely include most of the foregoing taken from the general threshing-floor, and other refuse, small bits of brick, cow-dung, and a large proportion of earth. The adulteration thus consists of putting back into the grain a given quantity of what has previously been removed, so as to degrade it to the low standard.

In Calcutta, where there are no threshing-floors, the refuse, fannings, and screenings from merchants' godowns and millers' works are bought by regular dealers whose headquarters are at Hatibagan. They hand-clean and divide out the gram, oil-seeds, &c., into the quantities sent herewith. The bulk remaining consists of light and weevilled wheat, earth, and a proportion of oil-seeds. This is sold as pigeons' food, and is the basis of such adulterants as are added in Calcutta. There is comparatively little done in this way here, as the wheat with the given per-centage of refraction comes down from the districts. The price of this material is from 12 annas to Rs. 1-2 per maund, according to quality, and to it is added the earth which has been separated. The samples are marked B 1, 2, and 3 and E.

The gram and chaff is bought by carters to feed their bullocks, by grain parchers, &c., and the oil-seed is readily sold. This brings us to the (3) question as to whether the adulterants are deleterious. The proportion of foreign matter of every sort not being 8 per cent. in extreme cases, there does not seem much danger, particularly when it is considered that the grain is professedly dirty, and that it is cleaned before being prepared for human food.

(4.) As your letter is urgent, and the members of the committee who would deal with such a reference as yours are absent from Calcutta, I cannot reply to the question of penalising deliberate adulteration. Should you desire it, I can write you on this point hereafter. I believe my committee think that the remedy suggested in the sixth paragraph of my official letter to you would be quite sufficient, but, for the reasons given, I have not been able to again consult them on this point.

And samples of impurity.

In addition to the samples I send, got from Hatibagan, and lettered according to the enclosed list, I send a collection of twelve samples kindly given to me by Mr. W. W. Duncan. They are from the firm's flour-mill, which has the best machinery for cleaning and sorting grain, as well as for milling, on this side of India. The samples are drawn this morning from the separator, and you will observe that some of the foreign matter could have easily been cleaned out in the exporting district. I have not seen such a collection elsewhere, and think that you will find them of interest.

P.S.—Since writing the foregoing, I have obtained the following additional samples:—

G.—The sweepings collected by the dealers, with the dust taken out. This sample contains wheat of bad quality, oil-seeds, &c. The price in this condition is Rs. 1-12 per maund to Rs. 2.

H.—The dust taken out of the above sample, Rs. 9 per cart

I.—A sample prepared for adulterating wheat, called technically *hatka*—

No. 1. Uncleaned wheat.
„ 2. Refuse from fan-valve of separator before going on to sieve.
„ 3. Fannings from first sieve of separator.
„ 4. Gram from second sieve of wheat separator.
„ 5. Screenings from third sieve of wheat separator.
„ 6. Fourth sieve of wheat separator.
„ 7. Refuse from fan-valve of separator after passing through the sieves.
„ 8. Screenings from Cockle cylinder.
„ 9. Refuse from first valve of smutter.
„ 10. Refuse from second valve of smutter.
„ 11. Fan-valve of brush machine.
„ 12. Clean wheat.

Samples from Hatibagan.

A. Grain and barley, price at Rs. 1-8 per maund.
B[1]. B[2]. B[3]. Light and shrivelled grains of wheat, oil-seeds, and earth, at Rs. 1-2 per maund.
C. Oil-seeds at Rs. 1-8 per maund.
D. Oil-seeds at Rs. 1-4 per maund.
E. Earth at Rs. 0-8 per maund, or Rs. 10 per cartload.
F. A sample prepared to show the sweepings purchased, none remaining uncleaned.

48.

Chairman, Calcutta Port Commissioners, to Director, Department of Land Records and Agriculture, Bengal, No. 318, dated 6th May 1890.

I have the honour to acknowledge the receipt of your endorsement No. 463–71 Agri., dated the 4th March 1890, forwarding, for an expression of the Commissioner's opinion, copy of correspondence which has passed between the Government of India and the Secretary of State on the subject of the formation of a company for the introduction of grain elevators into India.

2. In reply I beg to state that the papers were carefully considered by the Commissioners at a meeting held on the 30th April 1890, and in pursuance of a resolution then passed, I have to state that the Commissioners are of opinion that the scheme contemplated is not one which is suited to this country, or one which should have the support of Government of the kind asked for. It, however, seems to them that if the requirements of trade necessitated the introduction of such a system and there was a prospect of its proving remunerative, it would be taken up by private enterprise. Scheme unsuitable.

49.

Manager, Eastern Bengal State Railway to the Director, Department of Land Records and Agriculture, Bengal, No. 839M., dated 26th April 1890.

In reply to your letter No. 469 Agri., dated 4th March 1890, I have the honour to make the following remarks regarding the proposed Company for the introduction of grain elevators in India. Concession exorbitant.

2. As regards this railway the traffic in wheat and seeds is small, and it is unlikely that an elevator would be required at any of our up-country stations. If however, it should hereafter at any time be considered expedient to erect one, we have no employé at such stations who would be qualified to issue certificates of quality.

3. It is, I think, doubtful if higher railway freights would be obtained for wheat dealt with in elevators; the consignor would consider that he paid the Elevator Company the cost of handling his grain, and would probably call for a corresponding reduction in the rates. The railway would effect no practical saving in being relieved of the cost of receiving and watching the grain.

4. The free grant of land at metropolitan stations and Port Trust property is a very large concession, but the demands of the promoters appear to me to be generally so exorbitant that this point does not perhaps call for special remark. If they have any real belief in the effects to be produced from the introduction of the elevators on which so much stress is laid on page 2 of the printed papers, they should be assured of the success of the project on its own merits without calling on Government to guarantee interest and to grant free land.

5. The venture is of course a novel one in this country, and if the promoters were prepared to erect elevators on one railway and at one port, they might reasonably be given a monopoly for 25 years and land free of rent until such time as the undertaking paid over a certain per-centage, when arrears could be made good. But as regards the proposals for cleaning, grading, and storing wheat without incurring expenditure on elevators, it seems to me that if such a course could be commercially undertaken at a profit it would have been introduced long ago without any company or guarantee.

6. In conclusion I may add that I have no practical acquaintance with the details of dealing with grain on the elevator system as worked in America or elsewhere, and I therefore give my opinion on the subject with some diffidence.

50.

OFFICIATING MANAGER AND ENGINEER-IN-CHIEF, Tirhoot State Railway, to the DIRECTOR OF LAND RECORDS AND AGRICULTURE, Bengal, No. 2,507, dated 19th April 1890.

In reply to your endorsement No. 470 Agri., dated 4th ultimo, I have the honour to state that I am strongly in favour of the scheme of having elevators at large and important stations, but I doubt very much their giving any return on the capital outlay on a line like the Tirhoot State Railway, where the stations are situated so closely together.

Success of scheme problematical.

I should oppose the railway staff having anything to do with the working of the elevators from a mercantile point of view, such as sampling, &c., &c. The railway might give lands and sidings but I should be opposed to giving any guarantee or granting a monopoly to any one firm or company.

51.

MANAGER, NALHATI STATE RAILWAY to the DIRECTOR OF THE DEPARTMENT OF LAND RECORDS AND AGRICULTURE, Bengal, No. 1,812, dated Nalhati, 3rd May 1890.

With reference to your No. 471 Agri. of 4th March 1890 regarding the introduction of grain elevators in India, I have the honour to state that I am of opinion that the scheme is one which deserves encouragement and support from Government.

52.

AGENT, EAST INDIAN RAILWAY COMPANY, to the DIRECTOR OF THE DEPARTMENT OF LAND RECORDS AND AGRICULTURE, Bengal, No. 5,862, dated 14th May 1890.

With reference to your docket No. 468 A., dated the 4th March last, regarding the introduction of grain elevators in India, I am of opinion that until they are introduced the purity of Indian wheat and seeds for export cannot be guaranteed. At the same time I beg to point out that until a proper understanding is arrived at between seller and buyer it would be useless to attempt to introduce them.

Proposal deserves encouragement.

Doubtless in course of time a better and purer description of wheat will lead to a larger demand and the country would benefit by increased exports.

On the whole I am in favour of the introduction of elevators, but I would deprecate any attempts to create a monopoly in favour of any port or railway in India.

53.

TRAFFIC MANAGER, EAST INDIAN RAILWAY, to ACTING AGENT, EAST INDIAN RAILWAY, No. 2,937, dated 25th June 1890.

Rule as to minimum weight for produce.

The question does not appear to have been quite clearly stated in the letter from the Chamber of Commerce. We have not abolished the special reduced rates formerly only given for large consignments, but we have removed the condition that the lowest rate shall be subject to a minimum of a train-load or other large quantity. Our charge for wheat and seeds in waggon-loads is now lower than the specially reduced rates formerly quoted for large consignments.

The train-load minimum was withdrawn fourteen years ago under instructions from the Board of Directors, and I cannot find that since then there as been any desire to re-introduce it, or any other minimun which would be likely to affect traffic from the small stations which we have opened from time to time.

At present, owing to the tonnage of our wagons, it would be to our detriment to introduce a minimum of 50 tons (irrespective of other considerations). Of 50 tons say 46 could be loaded in four wagons, and the fifth must be reserved entirely for the remaining four tons to prevent confusion with mixed consignment, &c.

Enclosure returned.

54.

Messrs. RALLI BROTHERS to the DIRECTOR, Department of Land Records and Agriculture, Bengal, dated 12th March 1890.

Success of scheme doubted.

We beg to acknowledge receipt of your letter, dated 3rd March, requesting our opinion regarding the introduction of grain elevators into India.

We have carefully perused the documents attached to this letter, and regret to inform you that, as we have no experience of the working of elevators in America, we are not in a position to express a decided opinion on the subject further than to say in a general way that, viewing the distinct nature and diversity of quality of the Indian grain compared with American, we very much question whether the introduction of any such system in the handling of Indian grain would be successful.

55.

Messrs. WILLIAM MORAN & Co., to the DIRECTOR, Department of Land Records and Agriculture, Bengal, dated 12th March 1890.

We have to acknowledge your letter No. 1,060 of yesterday's date, forwarding the papers relative to the introduction of grain elevators into India.

We have given the papers very careful consideration, and are of opinion that the measure is one worthy of support and encouragement.

56.

Messrs. ANDERSON, WRIGHT, & Co., to the DIRECTOR, Department of Land Records and Agriculture, Bengal, dated 12th March 1890.

Elevators unsuitable.

In reply to your favour of 3rd instant, *anent* Messrs. Ritchie, Steuart, & Co.'s scheme for the introduction of grain elevators.

The application of the American system to India is, in our opinion, not what is wanted, Indian wheat is all shipped in bags, whilst American goes to large extent in bulk, and the elevator is of no use where the bagged article is the rule.

This Messrs. Ritchie, Steuart, & Co. really concede, when they come down to proposing to open at a few stations and "conduct thereat simple cleaning and grading operations, returning the grain into bags properly secured."

Legislation advocated.

We think most firms having up-country connexions have tried this, but home-buyers and brokers are too powerful, and will not allow settlement to be made based upon the clean wheat. With an ordinary graded netting and a few coolies 100 tons daily can be turned out in any godown at a nominal expense without Government guarantee, and up-country firms, both native and European, would gladly see a market for clean wheat forced on exporters. This can be accomplished by Government enacting, both here and in England, that no contracts will be recognised in a court of law unless based on a price for pure wheat. We have pointed out again that there is no justification for the acknowledgment in Court of a contract for wheat with 5 per cent. or 10 per cent. adulteration. The only basis of sale recognised by law should be that of pure wheat, and were this the case, no up-country dealer would risk paying railway carriage on 5 tons of dirt for every 95 tons of pure wheat, and no buyer would accept of wheat without getting the full equivalent of the loss he would sustain on the refraction by sending the parcel forward to Europe. As long as the law recognises contracts for adulterated wheat, so long will the trade in it continue.

57.

Messrs. Balmer, Lawrie, & Co., to the Director, Department of Land Records and Agriculture, Bengal, dated 7th May 1890.

In reply to yours of 2nd instant, we think the proposed alteration deserving of the support of Government, as from the correspondence we gather that it will benefit the wheat industry.

We shall be glad to know whether we can be of any assistance to the proposed Company in Calcutta.

58.

From Government, North-Western Provinces and Oudh, to Government of India, No. 149—1-590 A., dated 6th June 1890.

I am directed to acknowledge the receipt of your communications noted below,* forwarding certain papers connected with the formation of a Company for the introduction of grain elevators into India, and asking for the views of this Government as to the encouragement that should be extended to the Company.

2. In reply, I am to state, for the information of the Government of India, that the papers were forwarded for opinion to the Director of Land Records and Agriculture, North-Western Provinces and Oudh, and to the Chamber of Commerce for Upper India, Cawnpore. Their replies† accompany this letter.

Elevators unnecessary up-country.

3. From the papers accompanying your letter it appears that the company do not at present propose to introduce into India the grain elevator system on the scale on which it exists in America. They propose to restrict their operations to a few towns on important lines of railway and to there conduct simple cleaning and grading operations, returning the grain into bags properly secured and covered by certificates as to quality and quantity. The Lieutenant-Governor agrees with the opinion expressed by the Director of Land Records and Agriculture, that all that the company thus propose to do for the ryot of India the ryot is well able to do for himself. The cultivator of the provinces thoroughly understands the cleaning of wheat, and as with him labour is cheap, there would be no inducement for him to take his grain to the elevators. The first thing to be done is to establish the demand for clean grain which the present conditions of the wheat trade have not yet introduced, and this the company can best do by establishing their elevators at the ports and not in the interior. If the company erect their elevators at inland towns, it will not be sufficient for them to clean the grain; they will be compelled to undertake, as grain merchants, the carriage of cleaned grain to the ports.

4. The Lieutenant-Governor considers it would be inexpedient to extend special privileges to a company which would enable it to monopolise the export grain trade of the country.

---

* No. 122–127C.—Agri., dated 6th January 1890; No. 223C., dated 31st January 1890.

† From Director of Land Records and Agriculture, No. 1432, dated 5th April 1890; From Secretary to the Upper India Chamber of Commerce, dated 15th April 1890.

59.

From Director of Land Records and Agriculture, North-Western Provinces and Oudh, to Government, North-Western Provinces and Oudh, No. 1,432, dated 15th April 1890.

I have the honour to reply to General Order No. 117—1-590A., dated 20th January 1890, asking my opinion on the proposed formation of a company to introduce grain elevators into India.

2. I have discussed the subject with European and Native traders, and I have also had the advantage of consulting the traffic superintendent of the metre gauge section of the Bombay, Baroda, and Central India Railway, who arranged a meeting with me at Agra, and was able to give me valuable information as to the existing conditions of the wheat trade on his railway.

3. I need not dwell upon the obvious advantages which would result to India if Indian wheats could be placed on the English market in better condition than is now the case. It has, however, been proved, beyond doubt, that the main hindrance to improvement is not the Indian cultivator, but his European customers. If the London and Liverpool Corn Associations would insist on a higher standard in contracts for Indian wheat or would alter the practice by which deductions can be claimed by the buyer on account of the alleged existence of impurities, the Indian cultivator would improve the character of his wheat. Labour is cheap with him and grain-cleaning is well understood in his household. It is because the local dealers will not give him a higher price for clean wheat that he takes no trouble to clean it and even resorts to the device of loading it with dirt. What the Grain-cleaning and Elevating Company propose to do for the ryot's grain the ryot can himself do, provided the conditions of the export market remain unaltered. No ryot and no local dealer will be at the expense of taking grain to the Company's premises and receiving it back again in a cleaned state, unless there is a renmuerative demand for this special class of grain. No ryot or local dealer could get a higher price for his cleaned grain received back by him from the Company, because his customers would have no guarantee that after it had been bagged and certified the seller may not have adulterated it. It follows that if the Company is to do any business at all, it must from the outset undertake the handling and transport of grain from the local markets to at least the port of export, and must further be in a position to create a special market in England or in Calcutta and Bombay for the certified product. The half measures to which the promoters suggest that operations should be confined* at first will not answer, as it is impossible to "secure a bag" or to satisfactorily cover it by a certificate if this bag is to be returned to the local dealer. The promoters must from the first not only clean grain, but arrange for its despatch by rail direct either in bags or in closed waggons from their premises to the shipping port.

Ryot can produce clean grain for better prices.

Company must purchase and export, not merely clean the grain.

4. I pass to the terms which the promoters ask for from Government in Messrs. Ritchie, Steuart, & Co.'s letter of the 17th September. On the second page of the printed papers they ask for the assistance of Government under five heads, and following this they ask for "rights" or concessions under nine heads. The first form of assistance sought is that the grain certificates should be signed by Government officials. I do not think this can be granted. No Government official has time for this work in addition to his own duties, nor does any Government official know the details of the grain-classing business. Even if Government were to agree to appoint and pay the salaries of special officers, who are to look after them?

Government securities.

Temptations to dishonesty would be frequent, and it would not be to the ultimate credit of the State to have anything to do with these grain certificates unless it be prepared to go to great expense in securing adequate supervision. The most under this head that could be offered is that the premises should be inspected by an officer of the Provincial Service at frequent intervals and his report made public. The report, however, would not carry any Government guarantee.

5. Free lands for sites could in most cases be found within the Railway Companies' fences, and probably the Companies would not object to surrender land within reasonable limits free of cost if the Government of India wish this and convey some assurance

Free land for sites.

* "We would propose to select a few stations on some of the principal grain-carrying railways, and to conduct there simple cleaning and grading operations, returning the grain into bags properly secured and covered by certificates as to the quantity and quality, thus discarding the idea of the grain elevator proper."

that the case will not form a precedent for similar demands on behalf of other Companies. A Railway Company would no doubt be inclined to consider each case on its merits, especially with reference to the possible destination of the grain. The North-Western Railway, for instance, would object to give land at Ghaziabad for an elevator if all the grain cleaned in it was likely to go to Calcutta by the East Indian Railway. In some towns land might be acquired by Government near a railway at not excessive cost. It is questionable, however, whether in default of amicable agreement resort could be had to the Land Acquisition Act.

Guarantee against other companies.

6. The guarantee might be limited somewhat as follows: the Railway Company or Government or both to agree that it would not give or lease land to another grain Elevator Company or afford to such Company special loading or unloading facilities within a term of ten years in or near any town situate on the particular railway in which the present promoters construct a grain elevator of suitable capacity and suitably equipped. If an elevator is considered by the Railway to be needed at any place on the line where the Elevator Company has not put one, the Elevator Company should be given the option of putting an elevator there before land or facilities are given to another Company. This guarantee would not prevent other persons from acquiring land privately, and building elevators for themselves without the assistance of Government or the Railway. I presume a guarantee of this kind could be legally given by an Indian Railway with the consent of the Government of India, although it involves some apparent departure from the principle that a Railway acts strictly as a public carrier and is bound not to give preferential facilities to one person over another.

Guarantee to extend to every Indian Railway.

7. As to the fourth head of assistance, the Company might be allowed to make its terms with each railway separately.

Interest guarantee.

8. This might be conceded for a limited term of years and on a limited capital outlay.

9. I now come to "rights." These so-called rights are really of the nature of restrictions on the right which the promoters by law would have to trade and levy charges. In return for free land and certain guarantees the promoters would bind themselves to trade in particular ways only and to limit their charges. As my idea is not to give the Company a monopoly of grain-cleaning trade, or connect it closely with Government, but merely to help it at the outset with free land, a limited guarantee for interest and the like, I should not be disposed to impose conditions as to charges or on the character of its business. If its charges are high, its cleaning sheds will not be used; or if they are used in spite of high charges other persons will build similar cleaning sheds on private land near the railway station. The promoters, if they are well advised, will not "advance money to ryots on the security of their lands or crops."

10. The general feeling of Europeans and natives engaged in the grain trade is that the promoters should not acquire an exclusive legal privilege of erecting cleaning houses or elevators in any town or place in India. Subject to this consideration it is thought that Government or the Railway Companies might reasonably assist the promoters by free grants of land, transport facilities, and the like. I agree with this view and have made my suggestions in accordance with it.

11. Of the three Railways to which the promoters would at first confine operations, the Bombay, Baroda, and Central India Railway alone concerns these Provinces. On that Railway, Sirsa, Delhi, and Hathras would be the places at which elevators could be established with the best prospect of success. At Agra there is no wheat trade. On the North-Western Railway, Meerut would be an excellent place.

60.

UPPER INDIA CHAMBER OF COMMERCE, Cawnpore, to GOVERNMENT, North-Western Provinces and Oudh, dated C., 25th April 1890.

I am directed by the Committee to acknowledge receipt of your letter No. 116—1-590-A., dated the 20th January, and to express their regret at the delay that has occurred in replying to the same. This, however, I am to say, has been unavoidable owing to the many important considerations and interests involved in the question.

2. The proposed scheme has been laid before various leading grain-dealers, European and native, and they as a body appear to be of opinion that the establishment of elevators and cleaning depôts at the ports would be of advantage to the country, as the result should be to increase the European demand by improving the quality, and so give direct encouragement to the production of wheat in India. The elimination of freight and charges on dirt, of which 52,000 tons were shipped during the last official year, would alone substantially benefit the producer, even supposing that the higher price obtained for purer grain would do no more than cover the cost of cleaning it. Scheme deserves support.

3. Strenuous objections, however, are urged against granting a monopoly such as the proposed Company seek to acquire from Government. The Committee, therefore, on behalf of the interests which they represent, beg respectfully to protest against any proposals in this direction being entertained which would eventually tend to place the entire control of the wheat trade in the hands of a State Guaranteed Association. No monopoly.

61.

GOVERNMENT, Punjab, to GOVERNMENT OF INDIA, No. 59, dated 24th March 1890.

In reply to your letter No. 122 of 6th January last, forwarding for consideration certain papers relating to the formation of a Company for the introduction of grain elevators into India, and the issue of certificates of the quality of grain, I am directed to forward, for the information of the Government of India, a copy of the papers noted below,* and to say that the Lieutenant-Governor does not think that he can offer any opinion upon the subject until the concessions which the Company seek are much more clearly defined. It would obviously be impossible for Government to give any assistance to a trading firm in regard to many of the so-called rights which the promoters wish conceded to them.

62.

DIRECTOR, Department of Land Records of Agriculture, to GOVERNMENT, Punjab, No. 292, dated 26th February 1890.

In reply to your letter No. 11, dated 20th January 1890, forwarding Circular No. $\frac{122—127\text{-C.}}{\text{Agriculture,}}$ from Mr. Muir-Mackenzie, Under Secretary to Government of India, I have the honour to forward copies of opinions received from the officers noted below.†

The officers in question have all replied very briefly with the exception of Mr. Nicholl, Secretary to the Amritsar Municipal Committee whose note, as he is well acquainted with the circumstances of the local wheat trade, is worthy of attention.

My own opinion on the subject, which has been asked, is that every reasonable encouragement should be given to the scheme for the introduction of wheat elevators into India. I have watched the discussions on the Indian wheat trade, which have lately been going on in England, with great interest, and I am convinced that the Government of India will be well advised to do all in its power to enable buyers to get a purer wheat than they do at present, if they are in earnest in so desiring. Encouragement of clean wheat.

I am convinced, from all I have heard lately in this province and from what I myself saw in the wheat-producing districts in which I have served, that a very large proportion of the dirt and impurities which are now to be found in wheats shipped from India are not due to sweepings from the threshing floor and the mixture of extraneous grains owing to careless cultivation, but to deliberate admixture of other grains and dirt by the middlemen; and so long as buyers will accept, say, $7\frac{1}{2}$ per cent. of various impurities, a seller who gave wheat with only, say, 5 per cent., would be deliberately throwing away money. The introduction of the elevator would have this immense advantage, that it would open the eyes of all buyers, sellers, and millers to the exact state of affairs, and would make it possible for those who desire to sell a cleaner wheat to do so without losing by the transaction. Deliberate adulteration.

---

* Letter of Director of Land Records, Punjab, No. 292, of 26th February, and enclosures.

† Commissioner and Superintendent, Lahore Division. Commissioner and Superintendent, Delhi Division. Commissioner and Superintendent, Derajat Division. Deputy Commissioner of Lahore. Deputy Commissioner of Rawalpindi. Secretary to the Amritsar Municipality.

I think that the Government of India should be prepared to run even some risk of loss in an endeavour to raise the reputation of Indian wheat and the Indian wheat trade.

Opinion on concessions required.

With regard to the details of the scheme, I feel more diffidence in offering an opinion. I should have thought that the Punjab, with its North-Western Railway running from Peshawar to Karachi entirely under State control, would have offered special facilities for the commencement of operations, but of this of course the Company are far the best judges.

In regard to the matters in respect of which assistance from Government of India is asked for on page 2 of the printed papers, I do not quite understand what the counter-signature of the certificates would amount to. As to No. 2—The free provision of land—I should imagine that it would be quite impossible to accede to this, as the land asked for would in many cases be exceedingly valuable and the property of large Corporations or Companies, and of individuals—rarely of Government. All that could be done would be to assist the Company to obtain such land on reasonable terms. Nos. 3 and 4—This seems to me to be asking a good deal, and any such concession granted should, I think, be accompanied by a corresponding obligation on the part of the Company to erect elevators wherever they are called upon by the Government of India to do so. 5—This, I think, the Government of India might reasonably be asked to do. The sum risked is, after all, only 5,000*l.*, and the possible advantages are worth a great deal more than this.

As regards the rights asked for, I have nothing to say as to 1, 2, 3, 4, 5, or 6. As regards 7, I would confine the right to make advances to ryots, to advances on the security of crops. I would not permit advances to be made on the security of their land to farmers in the Punjab at any rate. To 8 and 9 I think little exception can be taken.

It is feared that the "middlemen" will oppose the scheme.

Opposition of middlemen.

I am not sufficiently acquainted with all the intricacies of the trade to offer an opinion of any value as to this. I think it would not be difficult to ascertain the views of large buyers like Ralli Brothers and others on the point. But it appears to me that middlemen, whose assistance in the wheat trade is so absolutely essential, and without whom it would never have reached anything like even its present stage of development, will have no interest in opposing the scheme.

Naturally if a middleman finds, as at present, that the price of the wheat he sells is regulated by the supposition that it contains a certain proportion of dirt and impurities, he will take good care that he supplies duly the proportions of wheat and impurities expected. But if the wheat he has to sell is certified on authority accepted by the trade to contain only a certain portion of impurities, he can demand, and I fancy, would very soon be able to command, a correspondingly higher price.

One other point only I would wish to refer to. The Company will have to be very careful from the outset to see that their certificates merit and command the absolute confidence of the trade, and to do this they will have to see that the employés whose duty it is to grant these certificates are men of skill and integrity, and are sufficiently well paid to be above all suspicions even of temptation, which will be very great.

63.

COMMISSIONER AND SUPERINTENDENT, Delhi Division, to DIRECTOR, Land Records and Agriculture, Punjab, No. 88, dated 8th February 1890.

In reply to your No. 160—1–14 of 31st January 1890, that an industry of the kind proposed should stand on its own bottom.

2. The only concession should be No. 3 of those asked for. The rights detailed below the concession asked for need no granting that I can see; what is meant probably is sole rights, and the effect of concession 3 would be to limit such rights to the first Company exercising them.

64.

MUNICIPAL COMMITTEE, Amristar, to DIRECTOR, Land Records and Agriculture, Punjab, No. 66, dated 10th February 1890.

I am in receipt of your No. 160, dated 31st ultimo, forwarding, for my opinion, printed papers relating to the "introduction of grain elevators into India."

2. I have no doubt the system possesses all the advantages claimed for it, but its adoption by wheat-growers in the Punjab I consider most unlikely for the simple reason that the conditions of America and this part of India are totally different. Conditions in America and India differ.

3. The condition of the wheat brought to Amritsar and other markets in adjoining districts has much improved of late years, and the growers are fairly honest in their transactions; it is the middleman who adulterates by mixing barley and foreign matter with wheat, and he will continue to do so, so long as the trade is prepared to accept the produce with a liberal allowance of refraction.

The refraction at present allowed by exporters is 5 per cent. barley, and 2½ per cent. dirt. This, however, is to be altered with the new crop of 1890. The standard fixed by the London and Liverpool Trade Associations for Karachi wheat is 7 per cent. impurities and 2 per cent dirt.

4. One of the many advantages claimed by the promoters of the elevator system is depriving others of the opportunity of mixing and profiting by an adulteration of dirty sample; this advantage in itself would be enough to create a strong opposition by the host of middlemen engaged in the trade, to the introduction of the system, and their opposition, considering the terms on which they work with the growers, could not be overcome by any Company, however strong. Middlemen.

5. One of the rights asked for by the Company is to advance money to the ryots on the security of their lands, crops, etc.; this measure alone I view as being quite beyond the power of any Company to carry out with success. The field is already, it will be found, occupied by the village "Shah."

6. While I admit that the system is an excellent one where the growers are independent, I see many insurmountable obstacles to its introduction into this part of India. I can see only one chance for the extension of the Company's operations in these parts, and that is by enlisting the co-operation of the large buyers, such as Ralli Brothers, McHinch & Co., and others. Were these firms to adopt the system at their principal centres, they would save large sums in freight and reap the other advantages offered by the Company in the sampling and improvement of wheat. But any attempt to deal direct with the grower and the village money-lender to the detriment of the middlemen must fail. Co-operation of large buyers.

65.

GOVERNMENT OF PUNJAB to GOVERNMENT OF INDIA, No. 30 S., dated 26th May 1890.

In continuation of Mr. Fanshawe's letter No. 59, dated 24th March 1890, I am directed to forward, for the information of the Government of India, a copy of a letter No. 650, dated 2nd May 1890, from the Director, Department of Land Records and Agriculture, Punjab, with a copy of its enclosures, on the subject of the introduction of grain elevators into India.

66.

DEPUTY COMMISSIONER, Delhi District, to DIRECTOR, Department of Land Records and Agriculture, Punjab, No. 264, dated 27th February 1890.

In reply to your No. 160—1–14 of the 31st January 1890, I have the honour to forward copy of a note in which I have recorded my views on the subject of the introduction of grain elevators into India.

Note.

It is premature to think of introducing the elevator system into India until a satisfactory understanding has been come to on the subject of refraction. Scheme premature.

There is no doubt that even without the elevator system, good clean grain could be supplied by the growers, and it would be supplied if it were not so ruinously against their interest, as the trade is at present conducted, to do so.

As everyone knows, the standard of refraction for Indian wheat is absurdly high, but it is kept at its present figure by the action of the London and Liverpool Associations. Let them, in communication with the export firms, lower the standard of refraction and agree only to deal in good classified grain of the standard decided upon, and grain of that quality will be forthcoming.

With the cheap labour that is available in India, machinery can never compete up-country with hand labour for cleaning and moving the comparatively small quantity of grain that passes in one day through an up-country station.

Might be tried at ports.

An elevator at the port of export and the substitution of bulk for bags in the shipping trade might be an improvement, but even the promoters are not sanguine as to the possibility of doing away with bags before the grain reaches the seaboard.

The promoters of the company also seem to under-estimate the extent to which the export houses deal direct with growers through their up-country agents; the only middleman as a rule being the "*Arthi*" or commission agent, who receives a small commission for indispensable services rendered.

The Indian grower cannot afford to hold his grain or to accept and negotiate elevator warrants. What he wants is hard cash, and that he receives now as soon as his produce is weighed over in the open market.

67.

OFFICIATING COMMISSIONER AND SUPERINTENDENT, Rawalpindi Division, to DIRECTOR, Land Records and Agriculture, Punjab, No. 700, dated 8th March 1890.

Limits of Government aid.

In reply to your No. 160—1–14, dated 31st January 1890, on a proposal to conditionally introduce the American grain elevator system in India, I have the honour to say that as the undertaking will not affect the Punjab until it shall have successfully emerged from the experimental stage, I do not think any detailed opinion on the question will now be of much value. It seems to me out of the question for Government to do more at the present stage than promise the Company, if formed, its general goodwill and a careful consideration of any reasonable application put forward in a detailed manner. The Director of Railways concerned will doubtless, in self-interest give the Company facilities for the conduct of its business. If the speculation is sound it will succeed by its own merits; if unsound, the exceptional concessions demanded as a preliminary to the formation of the Company on a small experimental scale, if granted, would not make the scheme a success. At present from the papers before me, I think the promise of the aid of Government has been prematurely sought.

68.

AGENT to MESSRS. A. MCHINCH & Co., Ferozepore, to DEPUTY COMMISSIONER, Ferozepore, dated 20th April 1890.

I beg to thank you for sending me the Government of India Circular No. 122—127 C. Agri., with accompanying letters, &c., on the above subject. I regret very much that I have not been able to reply earlier, and am sorry that I have been disappointed in my desire to make some inquiries at out-stations before doing so.

Prospects of success small.

The advantages enumerated in Mr. J. G. Smith's letter, dated Liverpool, 17th September 1889, and advanced as argument in support of the project, would probably be the result of its introduction, but I believe it will be a long while before any appreciable effect can be produced by it, while this district, at all events, is certainly not advanced enought to appreciate it. In fact it appears to me to be very doubtful for the system to gain a footing at all, since it aims at revolutionising all the ideas so deeply rooted in native minds regarding the manipulation and sale, &c., of their grain; and people like those of India are certainly not the ones to easily relinquish their ancient practices and customs handed down from father to son. But no doubt a company undertaking such a thorough renovation of the cultivation of and trade in grain as is proposed will take into consideration all the difficulties, &c., they will

have to encounter, bearing in mind that unforseen obstacles may arise which might upset the best considered arrangements.

With regard to the extension and improvement in the cultivation of wheat, I do not think that the proposed system will effect more than what is going on at present.

The production of wheat has vastly increased during the past few years while the area under cultivation is continually expanding. This is due to the increasing demand for export, and to the encouragement and facilities offered by Government in the extension of irrigation canals and the improvement of the cart-roads.

I believe Government have also spent large sums of money in endeavouring to improve the Indian agriculturist in his system of cultivation. If Government with all the machinery at its command has so far met with ill-success I think a Company with limited means, and moving within prescribed bounds, is scarcely likely to effect much.

In my opinion the buyer or exporter is the person who can best work towards the improvement in cultivation, because he can insist on getting a good quality and class of wheat. The cultivator very soon appreciates the difference in price paid for good and bad wheat, and will naturally do his utmost to work up to the standard from which he gets the best value.

Faults of trade.

At present, however, I believe exporters themselves mix barley dust and indifferent or bad wheat into good grain, in order to take advantage of the liberal standards of admixture and impurities fixed by the corn trade associations at home and accepted by the buyers there. This doctoring of the wheat has in some instances been done openly and in the presence of the very men whom it is now desired to improve both in their trading morality and their system of cultivation. Under circumstances such as these it is to be expected that the native trader or cultivator will try to secure all the profit he can for himself, not only by adulterating it before he brings the wheat to market, but also by spending as little as he possibly can on its production.

It appears to me that since the demand for more wheat has caused an expansion in its production, so a demand for purer and good wheat will effect an improvement in its cultivation and quality. But so long as the English market is content with a low standard of cleanliness and purity, and no pressure is brought to bear on the Indian exporter or shipper, so long will the latter continue to ship impure and dirty wheat, notwithstanding the means within his reach of getting a cleaner and better article.

I do not see how one Company, unless it has a monopoly of the entire wheat business of India, can by itself and unaided or unassisted by other exporters, change the existing conditions of trade, especially in the face of the opposition it is certain to encounter from those exporters whose interests will be assailed.

Combination of exporters for improvement.

The best way to put the wheat trade on a firmer and more satisfatory footing is, I think, to invite the straightforward co-operation of all exporters, in shipping good, pure, and clean wheat, and at the same time request the European buyers to raise their standards of purity. It is vain for one company, be it ever so well-organised and equipped with elevating and cleaning machinery, and receiving all the very liberal concessions that this one requests, to try and effect reforms, where perhaps the largest interests are strongly against them.

On the whole I am of opinion that the benefits enumerated in the letter before me will scarcely be the outcome of the erection of grain cleaners and elevators, but depend on the efforts of the parties in whose hands the business lies, namely, the buyer in Europe, and the shipper in India.

Concessions required extravagant.

The concession and assistance which the proposed Company require from Government appear to be rather out of proportion to the benefits and advantages which they expect to confer. The countersignature of Government officials on the Company's certificates will, I venture to think, be scarcely accepted as a guarantee in commerce circles. And should the article purchased fail to come up to the terms of the certificate, from whom will the buyer be able to recover the difference in value,—from Government or the official who signed the certificate?

Again, certificates a couple of months old will not show to what extent the grain has suffered from weevils or other insects.

The free provision of land is a question that may be conditionally entertained where public money would not have to be spent in acquiring it, or it might be left to the Railway Companies and Port Trusts who are likely to benefit by the concern.

That facilities similar to those which may be granted to this Company should not be granted to any other Company or individual for a period of 25 years is, in my opinion,

quite out of the question, as it would be an endeavour to secure a monopoly to this one Company against all preconceived ideas of fair play.

The same may be said of the request for a grant of similar concessions at every grain-shipping port, and along every line of railway built or to be built through the grain-producing districts of India.

I fail to see on what grounds the request is made for a guarantee of interest at the rate of 4 per cent. per annum for the first five years of the Company's operations, same being repayable without interest from half of the surplus profits over 6 per cent. But supposing there are no surplus profits over 6 per cent., who is to bear the burden of such advances?

Such payments will be made out of public money, and therefore should only be made in return for some general public benefit; but in this case benefits will only accrue to State and private railways, Port Trusts, the Wheat merchants, and the Home consumers. These, however, do not form the ratepaying population of India, and it would be unfair to make the last-named pay for benefits which it is supposed the others will enjoy.

I think on the whole that a private enterprise of this nature should be able to look after its own interests in the same way as all other private enterprises do, and the promoters should be in a position to demonstrate to their shareholders that the venture will be a paying one.

The very fact of them asking Government to guarantee 4 per cent. annually leads one to suppose that they themselves are uncertain or have but little faith in its success.

I have before said that I do not think the Company will meet with much success here, and my reasons for saying so are as follows :—

How the ryot threshes and sells.

The cultivation of wheat is carried on by individuals, the bulk of whom have only small holdings of land or are merely tenants; each one keeps a certain number of cattle for the purpose of ploughing and watering the land, threshing the wheat, and carting same to any one of the grain markets within his district, where he thinks he is likely to realise the best value; he has no fixed market of resort, and therefore cannot be depended on to take his produce to any one station where the Company may have its machinery and warehouses. The cleaning is done by the members of his family, and he stores the wheat either in his own godown or in others for which he pays a nominal rent in his own village. All this manipulation of the grain costs him nothing, but if he used the Company's machinery he would have to cart the wheat some distance to be cleaned and graded, for which operations he would have to pay as well as for the storage of the wheat.

From my knowledge of the native, I may say he is not the one to pay in advance or even enter into an agreement to pay later on for some possible advantage which he may or may not achieve at some future date.

In conclusion, I beg to say that while the Company deserves every encouragement and help to attain the objects which it has in view, such help should be given to them only where it does not trench upon public or other interest.

From my own experience I know that clean and good wheat is to be got here, and if the European buyer will only pay for it, I am certain the country will soon rise to meet him, and be able to supply any quality he wants. It will then be in a position to adopt systems such as that now proposed.

I have given my individual opinion as regards this part of the country, and while I feel honoured at being asked for it, I trust it will be taken as given without prejudice.

69.

GOVERNMENT, Punjab, to GOVERNMENT OF INDIA, No. 130, dated 4th September 1890.

In continuation of my letter No. 30 S., dated the 26th of May 1890, I am directed to forward, for the information of the Government of India, further correspondence* submitted by the Director, Department of Land Records and Agriculture, regarding the introduction of grain elevators into India.

---

* From Director, Department of Land Records and Agriculture, Punjab, No. 1,332, dated the 18th August 1890, and enclosures.

70.

DIRECTOR, DEPARTMENT OF LAND RECORDS AND AGRICULTURE, Punjab, to GOVERNMENT, PUNJAB, No. 1332, dated 18th August 1890.

In continuation of my No. 292, dated 26th February 1890, on the subject of the introduction of grain elevators into India, I have the honour to forward copy of the correspondence noted below.*

These replies to my No. 160–1–14, dated the 31st January 1890, were only received on 4th August 1890.

I would draw attention to the report of the Sub-Committee of the District Board of Ferozepur composed entirely of natives of this country as of special interest.

The account given of the deliberate admixture of sand by zamindars on their way to market is, I regret to say, only in too complete accord with what is generally reported, and has indeed become a matter of "common notoriety."

71.

COMMISSIONER AND SUPERINTENDENT, Jullunder Division, to The DIRECTOR, DEPARTMENT OF LAND RECORDS AND AGRICULTURE, Punjab, No. 2102, dated 4th August 1890.

In reply to your No. 160–1–14, dated 31st January last, forwarding for opinion a copy of Government of India's Circular No. 122–127C., dated 6th idem, with enclosures, relating to the formation of a Company for the introduction of grain elevators into India, I have the honour to say that I consulted the several Deputy Commissioners in this Division on the subject, and am now in receipt of replies from all.

2. A copy of the reply of the Deputy Commissioner of Ferozepore with its enclosures in original, and of that of the Deputy Commissioner of Ludhiana are enclosed. The Deputy Commissioners of Kangra and Jullunder have no remarks to offer, while Mr. Dane, as Deputy Commissioner of Hoshiarpur, wrote that in his opinion "the "concessions demanded by Mr. Smith are so extravagant that the scheme in its "present form hardly merits encouragement."

3. My views coincide generally with those expressed by Mr. Dane and the Secretary to the Ferozepore District Board. The grant of sites free of cost and rent for the Company's premises at up-country stations might, I think, be given; but the other concessions demanded are scarcely reasonable. Unless the Railway Administration can arrange for the counter signature of certificates, I do not see that any other suitable Government agency is available. The grant of a monopoly for 25 years to an irresponsible Company, working for its own profit, can scarcely be a wise measure, and the guarantee of an interest of 4 per cent. per annum for five years, when the rising value of the rupee is likely to check the export grain trade, may cause considerable loss to the State.

Concessions unreasonable.

4. If the Company can supply a want felt by grain merchants in England, the improved prices which grain covered by its certificates may enable it to command should, in the course of time, attract all grain to its elevators, so that the Company should be able to reap a handsome profit without any extraneous aid.

72.

REPORT OF SUB-COMMITTEE OF THE FEROZEPORE DISTRICT BOARD.

We think that we can only speak of the Punjab and not of the whole of India as regards the need of grain cleaners and grain elevators in the Province.

The Punjab is one of, if not the most important, grain-producing and go-a-head province of the vast Indian Empire, and we are sure that not only the cultivator but the trader both in and out of India as well as the Government are interested in establishing some proper system whereby the rapidly increasing evil practice of adulterating wheat could be stopped; that this evil is daily growing is admitted freely

Growth and practice of wilful adulteration.

* No. 2102, dated the 4th August 1890, from Commissioner and Superintendent, Jullunder Division, with enclosures.

by all. Not more than 20 years ago the zamindar brought the pure and unadulterated produce of his land to the market, got its value, and went back to his village without ever feeling the necessity of mixing dust, &c., with his beautiful wheat. It was a matter of laudable pride with the zamindar to exhibit his wheat in the open market by plunging his hand deep into the big heap, and showing a handful of the grain *without* any visible sign of dust; whereas now, while the cunning *bunya* is inventing all sorts of ways to cheat the once rough and open-hearted zamindar, the latter has by experience learnt to avenge himself on the trader by mixing dust with his grain before his cart enters the gate of the town; the writer has seen with his own eyes a string of carts standing on the road and about 20 zamindars, who had deliberately brought baskets and mattocks with them from home, coolly digging *fine* sand from a large heap and like trained men emptying their baskets in their carts full of grain; and it should here be remarked that the zamindar while loading grain at home leaves room in his cart for the dust and fine sand which he expects to mix before he has approached the suburbs of the town in order to avoid carrying dust as far as possible; and the reason why they mix fine sand is that it cannot be so easily detected, inasmuch as it does not soil the hand or cloth as real dust would. Sand being heavy and more like a particle of stone than anything else does not show itself in a heap of grain. While this struggle is going on between the *bunya* and the cultivator a third party has stepped in, *i.e.*, the foreign merchant, who was first heard of in Karrachi, but has now gradually come in close contact with the cultivator, deals direct with him, and considering the advantage that Europe has over India from all points of view, every one expected naturally that something will be now done to put a stop to this trade in dust and fine sand instead of pure produce of the country; but while one sees a great many grain sifters and other machines round about the place of the foreign trader, one is sorely disappointed to see the result, *viz.*, the complaints about the adulterated wheat of India are getting louder and louder, therefore evidently the evil is getting a strong hold of all concerned; and, as everywhere so in India, self-interest predominates, thus it is proved beyond doubt that unless Government take *active* interest in this matter things will most probably go from bad to worse. And perhaps it is not impertinent to say that had the foreign trader set a better example, both the cultivator and the *bunya* would to a certain extent have been compelled to follow it: and while we agree generally with the remarks so ably made by the Secretary of the District Board, we are far from thinking it to be advisable to "let the Company shift for itself," and, while we would on no account like to see the enterprising Company (who have made the offer) monopolise the business, we would hail the introduction of grain elevators in this country on some modified and generally beneficial terms; and as we do not feel ourselves competent enough to discuss on the terms offered by the Company, we leave it to the proper authorities. All we beg to say is that the evil is growing, and the sooner the system proposed to clean the grain is introduced the better, only of course the Company ought on no account to be allowed to have such privileges that would interfere with "the free and fair trade" under British rule.

73.

Remarks by Secretary, District Board, Ferozepore, on the Memorandum of J. G. Smith, Esq., on the introduction of Grain Elevators into India.

Advantages claimed by scheme criticised.

(1.) The reputation of India as a wheat-growing country is already an established fact, and is yearly gaining ground, while no other country can compete with it as regards cost of production.

(2.) The extension and improvement of the cultivation is at present greatly accelerated by the extension of canals through desolate tracts of country which never had the slightest chance of being brought under cultivation otherwise.

(3.) If an exporter is determined on adulterating the wheat he can do so after it has passed through the elevators, unless the Company monopolise the entire wheat trade and become the exporters themselves.

(4.) The elevators will be erected near the railway stations and facilities for handling, storage, &c., will only effect the Railway Companies, as the cultivators will still have the expense and trouble of carrying the wheat there to be stored, which means a great deal in a large country like India, where road communications are yet in their infancy.

(5.) The borrowing and lending of money on the grain crops will continue as heretofore, whether the Company exists or not, as the cultivators are under heavy bonds of obligations to the village *bunyas*, who will no doubt take precautions against their hold being weakened.

(6.) Advantage No. 6 appears to be in contradiction with concession No. 3 when it stipulates for a guarantee of monopoly for 25 years.

Anticipated effects.

The benefits would he exclusively confined to Railway Companies, Port Trusts, and other parties concerned, who would no doubt look to there own interests.

India generally would be benefited as a wheat-producing country if the buyer at home would insist on getting a purer article than he at present accepts.

It is an open secret that the wheat can be and is purchased pure, but is adulterated by the exporter to the standard of impurity accepted at home.

The primitive method of cleaning and the low rate of wages in this country would be found cheaper than the advanced and complicated machine cleaner. Moreover, it is not stated what steps would be taken to prevent the wheat from being attacked by "weevils," as these insects get at the wheat very soon after it has been stored, and this injury is even more to be considered than the admixture of dirt, as it destroys the grain altogether. It is also not stated whether the cleaner can remove foreign grain such as barley, grain, &c.

Concessions.

Some steps are being taken to insist on a purer demand for Indian wheat, as may be seen from the letter of the Secretary to the London Commercial Trade Association, published in the "India Morning Post," Saturday, 7th December, 1889, page 10.

(1.) The countersignature of Government officials would hardly be a sufficient guarantee to merchants, as Government officials are already overburdened with work, and their signatures would probably become a matter of routine; besides it is hardly fair to require a Government official to become a grain expert in addition to his other professional duties.

(2.) The free provision of land to the Company might be made by the Railway Companies in consideration of the facilities for handling, concentrating and increasing the railway traffic. The elevators would be built of course on the railway premises.

(3.) The monopoly is against all ideas of free and fair trade.

(4.) The concession here asked for may be made only where the Company may be actually working.

(5.) The subject is hardly of such vital importance to the country to guarantee an interest of 4 per cent., and is after all a commercial speculation of dubious advantage to a country subject more or less to famine, during which time it would be more advantageous to retain the wheat in the country and not export it all.

The rights which the Company ask for will of course depend upon the basis upon which they start their business.

In conclusion, it may be added, that it would hardly be fair to burden the rate-payer of India with a commercial speculation of this nature, and it would be far healthier to let the Company shift for itself.

74.

DEPUTY COMMISSIONER, Ludhiana, to COMMISSIONER and SUPERINTENDENT, Jullunder Division, No. 206—1148, dated 28th June, 1890.

In compliance with your Cicular letter No. 25—364, dated 6th February 1890, forwarding for opinion certain papers regarding the introduction of grain elevators into India, I beg to state that this district never occupied such a position in the grain traffic of India as to render local experience of much value in regard to the very large question under discussion, and since the opening of the Patiala-Bhatinda Railway Line any importance Ludhiana possessed as a centre of business has diminished.

2. I will take leave however to suggest that the scheme of the Grain Cleaning and Elevator Company for India is open to all the objections which attach to monopolies under State aid and assistance, and that any benefit to India as a wheat-producing country would be dearly purchased by the vicious practice of artificially fostering certain classes of productive industry at the expense of other industries and other countries, and in short that the subject is one for gradual development by private enterprise alone.

75.

From Chief Commissioner, Central Provinces, to Government of India, No. 4743 S.—88, dated 18th November 1890.

Government interference undesirable.

Referring to your Circular No. 122–127 C., Agriculture, dated 6th January 1890, and subsequent letter No. 225 C., dated 31st January 1890, regarding the introduction of grain elevators into this country, I am directed to forward copies of the below-noted papers on the subject,* and am to say that the Chief Commissioner thinks that the reform of the Indian wheat trade must be left to those interested in it, and that he is entirely opposed to Government interference, and especially to the attempt to create a monopoly such as is asked for by Mr. J. G. Smith. There are already large and influential firms interested in the export of wheat from these Provinces who may be quite trusted to take such steps as are necessary to secure clean wheat, as soon as the trade at home puts matters on a sound basis. The idea of a Company like that proposed attempting to deal directly with the royts and to enter on the business of money advances appears to Mr. Mackenzie to be quite chimerical; and he can see no reason why it should be guaranteed by Government or receive any specially valuable concession such as is asked for in Mr. Smith's letter. The Government might help any such Company to acquire land on reasonable terms; but commercial enterprise now-a-days stands in no need of being bolstered up by Government in the way suggested.

76.

Note by the Commissioner of Settlements and Agriculture, Central Provinces.

Prices for clean wheat.

The principal object of the scheme is, I understand, of the condition in which Indian wheat reaches the European market. The Government of India is fully aware of the main reason why Indian Wheat is now despatched to Europe in an impure state. Wheat is not cleaned—and, indeed, wheat is purposely adulterated—because, owing to the conditions of the wheat trade, people are paid no more for clean wheat than for wheat containing an admixture of dirt or other impurities. Nor does such an admixture involve a penalty, so long as it is within a certain per-centage. Were exporters paid according to purity, wheat would be exported in a very much cleaner state than it is at present. And until prices depend upon purity, the introduction of grain elevators cannot be expected to add to the purity of the wheat.

2. Assuming, however, that the introduction of elevators would lead to a fall in the refraction limit, so that exporters would be penalized for a less amount of dirt than is passed at present, Indian wheat would of course gain in reputation and possibly in price. At all events the trade would no longer be burdened by the gross waste of money which now occurs in the payment of freight on thousands of tons of dirt which are shipped to England. It is doubtful whether, as matters stand at present, the introduction of elevators would benefit these Provinces by adding to the demand for wheat. The demand is already sufficiently strong to withdraw all surplus produce. It is claimed by Mr. Smith that elevators will be of advantage in rendering it possible for producers to export direct instead of through middlemen. But in the present state of affairs there seems small probability of this. According to the custom of the country, production is the business of one class of people and trading in produce is the business of another class. Cultivators very rarely take a hand in exporting their produce. And the only connexion which traders as a rule have with agriculture arises from their money-lending transactions, which enable them to get cultivators into their power, to dictate to them what crops are to be grown, and to annex the whole of the produce.

Demand sufficiently strong for all surplus produce.

The experiment well worth undertaking.

3. It is, however, extremely difficult to predict in a case like this what would be the effect of introducing a new set of circumstances, and an experiment would be well worth undertaking. Government would be justified in doing what it could in reason to assist persons in making such an experiment. It might reasonably grant a

* Note by the Commissioner of Settlements and Agriculture, Central Provinces; 2. Letter No. 1162, dated 12th March 1890, from the Commissioner, Jabalpur Division; 3. Letter No. 1717, dated 24th March 1890, from the Commissioner, Narbada Division; 4. Letter No. 2958, dated 2nd May 1890, from the Commissioner, Nagpur Division, with annexures from the Deputy Commissioners of Wardha, Nagpur and Chanda; 5. Letter No. 6156, dated 25th September 1890, from the Commissioner, Chattisgarh Division, with annexure from the Deputy Commissioner, Bilaspur.

monopoly for a term of years for the erection of elevators, provided that the concessionaries were obliged to use proper diligence and despatch. It might go so far as to take up and grant land free of charge or at a nominal rent. And it might provide the salary of an official capable of granting certificates on the understanding that it incurred no liability whatever by doing so. Further, I see no great objections to guaranteeing interest for a certain number of years, provided that the liability on this account was limited to a fixed sum. But Government would not, in my opinion, be justified in granting any further concessions. With these advantages to assist them the concessionaries ought to succeed, if their undertaking is of real utility to the country.

77.

From Commissioner, Jabalpur Division, to Chief Commissioner, Central Provinces, No. 1162, dated 12th March 1890.

Under your endorsement No. 177 S.—88, dated the 11th February, you sent papers relating to the formation of a Company for the introduction of grain elevators into India.

2. The concessions asked for are:—

(1.) Arrangements for the countersignature of certificates by Government officials.

(2.) The free provision of land for the Company's purposes, either within or adjacent to the Railway and Port Trust premises, and connected with the lines by sidings.

(3.) A guarantee that facilities will not be afforded to a competing Company or individual for a term of 25 years.

(4.) That the grant of concessions as above extend to every grain shipping port and upon every line of railway built or to be built through the grain-producing districts of the Indian Empire.

(5.) A guarantee of interest at the rate of 4 per cent. per annum for the first five years of the Company's operations, such advances being, however, repayable without interest from half of surplus profits in excess of 6 per cent.

It will probably occur to most people that the Company hardly have the courage of their convictions, and as the case stands it seems to me that the Company ask for large concessions, run no risk for five years, and have a good chance of within that time disposing of the concessions to some larger Company or of distributing their concessions among several Companies.

3. The views of Deputy Commissioners are these:—

The Deputy Commissioner, Jabalpur, does not feel himself "qualified to give an opinion on the proposals."

The Deputy Commissioner, Saugor, says:—

Grant of sites.

"The demands made by the proposed Company on Government for assistance seem to me more or less preposterous, but I would so far further their views by giving facilities for acquiring land in the vicinity of railway stations. Grants of free land I would not advise, for, if the Company failed, which they certainly would in many places, they would sell the plots to the local *bunya*, who would doubtless use it in many ways not to the public advantage. Small plots of land either now exist or could be acquired adjacent to any railway station in this district at a comparatively small cost. If acquired by Government, such plots might be leased at a nominal rent, to a *bonâ fide* Company. On the closing of operations owing to the failure of the Company or otherwise the land would revert to Government. Further than this, in my judgement, no concession is feasible or expedient."

Extent to which Government might assist.

The Deputy Commissioner, Damoh, thinks it "a matter of most urgent importance to the trade of India that efficient measures should be taken for the improvement of the reputation of the samples of wheat imported from India. Further, if the Government wish to give a monopoly, I certainly think they should give effectual aid so as to have an undoubted claim to close and effectual check and supervision. The confidence of the public in the certificates of the Elevator Company would be increased by the knowledge that it was guaranteed by Government and liable to be taken over on the expiry of the term of guarantee. On this understanding I think

the Government should give the assistance proposed by Colonel Filgate in his memorandum, *viz.*:—

"(1) Give on lease free for 25 years the land required for erection of elevators and sidings, and withhold similar facilities from others for 25 years.

"(2) Guarantee interest at 4 per cent. for the five years, on condition of being allowed close check and supervision of the work, and the right to buy up the property at its market value at the end of the 25 years' monopoly."

The Deputy Commissioner, Seoni, thinks the scheme a desirable one, but observes:—

"I do not understand how any Company can expect to have a monopoly of this business as seems to be contemplated, nor do I understand why any Government guarantee is necessary. If the ultimate advantages of such a scheme are likely to fulfil Mr. J. G. Smith's expectations, it ought surely to be possible for enterprising private firms to start such business even without such guarantee.

"I do not see how it is possible for Government to undertake the management of any such business directly through its own officials."

The Deputy Commissioner, Mandla, also thinks the scheme a desirable one, remarking:—

"The assistance of Government officers might be given—

"(1) in the matter of the company's certificates;

"(2) land for the erection of elevators might be given at the cost of the Company (*sic*);

"(3) similar facilities not to be afforded to a competing Company or to individuals for a term of say 10 or 15 years.

"These concessions to be limited in the first instance to certain lines of existing railways and shipping ports."

78.

From Commissioner, Narbada Division, to Chief Commissioner, Central Provinces, No. 1717, dated 24th March 1890.

With reference to your endorsement No. 177S.—88, dated the 11th ultimo, forwarding, for opinion of myself and the Deputy Commissioners, of this Division, Circular letter No. 122–127–Agriculture, from the Under-Secretary to the Government of India, on the subject of the introduction of grain elevators into India, and the encouragement which may properly be given to the Company, I have the honour to report as follows.

2. The Deputy Commissioner of Hoshangabad is of opinion that "the matter should be left entirely to private enterprise," Government only affording "facilities in the way of sites, &c., on easy terms for the establishment of the elevators."

Elevators not required while demand for dirty grain exists.

Colonel Plowden adds that, as long as the present principle of mixing a certain percentage of dirt with cleaned grain is a recognized factor in mercantile transactions, there is little hope of the proposed Company meeting with much encouragement. Even admitting that the admixture of dirt with grain could be put a stop to, Colonel Plowden would only allow of Government interference being "altogether indirect."

3. The Deputy Commissioner of Nimar has misunderstood the question asked as to how far the Company should receive encouragement from Government, and gives no reply to that point. He does not think the ryot producer will patronise the elevator much, but he thinks the mahajan exporter will, eventually.

4. The Deputy Commissioners of Betul and Narsinghpur "do not know sufficient of of the subject to give any useful opinion."

5. The Duputy Commissionioner of Chhindwara is somewhat diffuse and has wandered away from the subject, but practically he holds the same opinion as Colonel Plowden, *i.e.*, "that as long as the merchants and grain-producers of the country choose to pay a tax of 5 per cent. on the cost of carriage," there is little hope of grain elevators being a success. He also objects strongly to the principle of giving Messrs. Ritchie, Stuart & Co. a monopoly, and points out that in his opinion their demands are hardly such as Government should accept. He points out the very great difficulty

there would be in arranging any system of Government control, or appointing "officials to sample their outturn and grant them certificates."

6. As far as my own views are concerned, I am inclined to think that Government interference in a transaction of this description would be a mistake. I would leave it as in America, to the mercantile community, and I would certainly not grant a monopoly for 25 years. On the contrary I would encourage the introduction of similar elevators by as many firms as chose to take the risk of introducing them. I agree with Mr. Ellison in thinking that the system of countersignature of certificates by Government officials would be a mistake, for unless such officials were experts and thoroughly honest (qualifications which are extremely rare) the certificates would be worthless. In all probability the countersignature of certificates would develope in a very short space of time into a mere perfunctory performance, the certificates would be worthless as guarantees of the condition of the grain they referred to, and, although the Company proposes to hold the Government free from risk in this matter, they cannot save the Government from the discredit which would certainly accrue. One of the arguments in support of the proposal is that the position of the producer would be improved by "depriving others of the opportunities of mixing, carrying and "profiting by an adulterated or dirty sample."

As the Deputy Commissioner, Hoshangabad, says, as long as a firm like Ralli Brothers finds it pay to clean its wheat and then mix 5 per cent. of earth in it—and as long as the practice is not, to the best of my knowledge, condemned by the Chambers of Commerce—I fear that the erection of a few elevators here and there, or "the "simple cleaning and grading operations" proposed in Mr. Smith's letter, will have but little effect in the direction suggested. They are certainly not, in my opinion, worth the risks that Government will incur by the grant of the rights and guarantees that Mr. Smith asks for.

79.

From Commissioner, Nagpur Division, to Chief Commissioner, Central Provinces, No. 2958, dated 2nd May 1890.

In reply to your No. 177S–88, dated the 11th February last, I have the honour to say that the concessions which the projected Grain Cleaning and Elevator Company ask for, as detailed at page 2 of the enclosure to the letter from the Government of India, seem to me quite inadmissible. They involve the free grant of land close to railway stations throughout the grain-producing districts of the Empire and at ports of shipment, a monopoly of these privileges for 25 years, and a guaranteed rate of interest on the capital embarked for the first five years, the sums so advanced not to be repaid until the profits of the Company exceed 6 per cent., and then without interest.

2. Mr. James G. Smith, of Ritchie, Steuart & Co., is evidently not a gentleman who will lose anything for want of asking. These demands seem preposterous even taken singly. For instance, the free grant of land close to railway stations means that Government would have in the majority of places to take up very valuable land at its own expense and make a present of it to the Company. It is apparently also intended that Government shall be at the expense of connecting the Company's premises with the railway lines by sidings. And this privilege is asked for practically throughout India, as almost the whole of India is grain-producing.

3. As to a monopoly for 25 years and a guaranteed rate of interest, such concessions would be justifiable only in a case of undertakings like railways and canals, which are of undoubted benefit to the entire country through which they pass. There is no such certainty that this project would benefit the country to any extent. We cannot reason from the analogy of the active, enterprising American to the slow and apathetic people of this country. The keen competition of the United States forces the farmers of that country to adopt every improvement in the processes for cleaning and transporting grain. It is by no means certain that in this country the superior facilities offered by elevators would meet with ready appreciation. The Deputy Commissioner, Nagpur, who goes more fully into the matter than the other Deputy Commissioners, does not think that these advantages would be much appreciated, and cites the alleged fact that the cleaned grain of Messrs. Ralli Brothers does not meet with much greater demand than the

Scheme should not be guaranteed by Government.

adulterated grain of the ordinary market. I do not altogether understand this remark Ralli Brothers do not clean grain for sale in this country. The grain they clean they export themselves from Bombay. I should doubt the assertion that cleaned grain does not fetch a higher price, bulk for bulk, then uncleaned. I think that if an Elevator Company was started as proposed, it would probably result in some or all of the advantages enumerated on pages 1 and 2 of the enclosure. But it does not follow that Government should grant the demands formulated. Government cannot be expected to bolster up in this way every plausible commercial enterprise which may have a tendency indirectly to benefit the country. The precedent would, I think, be a bad one. It is a purely commercial enterprise and should depend for success on its own merits. I do not know why greater assistance should be extended to the enterprise than to the various spinning mills and other industries that have been established in the country.

Grain certificates objectionable.

4. The proposal that grain certificates should be countersigned by Government officials also seems inadmissible. I cannot see why Government officials should take any direct part in the business of the Company, and I think such participation would be most objectionable. I suppose the idea is that people would feel more confidence in the security of the certificates if they were countersigned by a Government official. Such counter-signatures could be nothing more than a mere form, and I should think most officials would object to sign. I am inclined to agree with the Deputy Commissioner of Chanda who characterises some of the proposals as little short of "audacious."

5. As for the "rights" which Mr. Smith asks for (page 2), they are rights for which no special permission is required. If the Company choose to purchase land and erect their own elevators thereon, they can do all these things without asking any one's leave. I can see no reason why they should not "select a few stations on some of the "principal grain-carrying railways and conduct thereat simple cleaning and grading "operations, returning the grain into bags, properly secured, etc." They can do this without troubling Government in the matter, as Ralli Brothers already do at Nagpur. Let them begin in a small way, and then if they succeed let them gradually extend their operations, but I am at a loss to conceive why they should be treated with any special favour by Government. Deputy Commissioners' replies are forwarded in original.

80.

From Deputy Commissioner, Wardha, to Commissioner, Nagpur Division, No. 900, dated 22nd February 1890.

With reference to your No. 1018, dated the 14th instant, I have the honour to state that, in my opinion, the advantages to be gained by the introduction of any system by which it can be ensured that Indian wheat shall reach the European markets properly cleaned, graded and certified are so numerous, that Government should certainly give all the aid in its power to the proposed scheme, especially as it would appear from the papers forwarded that it has been worked with success both in America and Russia, which is to some extent a guarantee that there will be little or no risk in making the concessions asked for.

Effects of the scheme on middlemen.

2. It is not likely that the introduction of elevators will do away with the middleman, for the majority of producers individually grow such small quantities that they would not think of carting their produce to the elevators. As now, the middleman would go about to villages and petty markets and make up a good quantity, which he would find he could not dispose of to much advantage in competition with certified grain; he would therefore in his own interests have to take it to the elevator to have it cleaned and graded. After a time the larger ryots would themselves see the advantage of going direct to the elevator and getting their certificates, which they could dispose of when they thought best.

Probable benefits.

3. Besides stimulating trade with Europe and giving Indian wheat a better place in the markets there, the following advantages would necessarily follow:—

(1.) It would put a stop to dishonest weighing and measuring by which the ryots at present suffer considerably, for it is a notorious fact that in nearly all markets about this part of the country dishonesty in this respect is very common.

(2.) It would be more clearly brought home to the ryots what kind of grain was most in demand, and they would grow that kind and endeavour to prevent mixture.

(3.) Adulteration with earth and other things for the purpose of counteracting the dodges of middlemen in weighing and measuring would be rendered unnecessary. In Chhattisgarh I was told by ryots that they had to mix earth with their wheat and linseed for this reason.

4. It certainly will be a great pity if, for want of some encouragement from Government, so excellent a proposal should fall to the ground.

81.

From Deputy Commissioner, Nagpur, to Commissioner, Nagpur Division, No. 1461, dated the 10th March 1890.

Referring to the printed papers received with your endorsement No. 1018, dated the 14th ultimo, I have the honour to observe as follows.

2. I gather from these papers that the proposed "Grain Cleaning and Elevator Company" want to establish themselves as agents only to receive consignments of grain, clean the article, store it, dispose of it when the market rates are favourable, and undertake all the incidental charges on account of loading, shipping, &c., for all of which certain fees will be charged; and that in order to establish themselves and to start with some reasonable prospect of success, they ask for certain concessions to be made to them by Government in the way of free provision of land for store godowns, &c.

3. The Company apparently rely on producers chiefly, but speculators would also come rapidly forward once they have practical proof of anything like an increased financial return over that now realised by direct consignments to Bombay of the uncleaned grain fresh from the threshing floors or granaries.

I am not very hopeful of the Company's succeeding readily as mere agents.

Direct exportation.

4. I have been in charge of this district for about three years, I have been over nearly all of it, and have come in direct contact with many of its phases of commercial life, and yet, so far as the grain trade is concerned, I cannot recall a single instance of a local producer, be he a fairly well-to-do tenant or large prosperous land-holder, exporting direct to Bombay on his own account. The small producer is more or less in debt, and his crops are practically not his own; and the large producer is content to store and sell locally, though fully conscious that in doing so he forfeits profits to the middleman, which would be his if he exported direct. The reason is obvious; he runs no risks, he has not to wait for his money, he has no expenses to incur in carting, despatching, &c., and he readily invests the money he has received by placing it out at interest.

Inducements wanted.

5. There must then be some very clear inducement quite patent to him to tempt him to consign his goods to an agency like that contemplated; such an inducement would be that he would realise more than he does at present. There would be such an inducement if it was patent to all that adulterated grain is at a discount, and that there is a readier and greater demand and higher price for the cleaned article. The question arises, do such factors exist?

6. Then, on the other hand, if we take the class which is really the exporter of grain, we find that this class consists of:—

(1) Ralli Brothers;

(2) the floating speculating Marwaris;

(3) the travelling agents of Bhattia firms at Bombay.

The first two buy, store, and export, the third buy and despatch on the telegraphic orders from Bombay, then again, Ralli Brothers do, to some extent, clean grain before despatching it, but I am assured that this makes little or no difference in the demand for the adulterated article.

7. It therefore follows that so long as there is no perceptible diminution in the demand for grain as issued from the threshing-floors, and no restriction in such grain being offered for sale, the proposed agency will find their scheme a very up-hill if not non-paying work.

America and Russia no examples.

8. I note that the printed papers show that the scheme has succeeded in America, Russia, &c.; but the conditions of those countries are widely different from those in India. There the grain, as a whole, may be said to be cleaned before leaving the farm, for nearly all large growers have winnowing machines. It is otherwise in India, where the rude threshing-floor still reigns supreme.

9. The foregoing remarks are not entirely based on my experience of the commercial life in this district, for I have consulted men who are in a position to speak definitely on the subject, such as the Ghatate, Mr. Gopal Hari, Pleader, Jadhoram Sheonarain, Deokaran, Marwari, Adamji Mamuji and others,

---

82.

From Deputy Commissioner, Chanda, to Commissioner, Nagpur Division, No. 787, dated 28th February 1890.

Your No. 1018 of 14th February 1890, touching the proposed Company to supply India with grain elevators.

I, too, while recently at home, discussed Indian wheat with practical millers and others; I have often watched cleaning operations by Messrs. Ralli Brothers and others, and when at Jabalpore took an interest in the matter of grain-cleaning; I think it should be left to private enterprise.

The proposals are audacious in some degree, I think.

83.

From Officiating Commissioner, Chhattisgarh Division, to Chief Commissioner, Central Provinces, No. 1656, dated 25th September 1890.

I have the honour to submit the remarks of the Deputy Commissioners of this division on the subject of the introduction of grain elevators in this part of the Province.

Present conditions unfavourable.

2. There can be no doubt that the cleaning which Indian wheat would undergo by means of these elevators would do much to rehabilitate its reputation in European markets, but I doubt, however, whether the present conditions of the wheat trade in this part of the country and the intelligence and morality of those who deal in wheat are such as to render the measures, found so effective in the United States, practicable here. The great bulk of the wheat which is exported from this station for the European market is despatched by regular grain-dealers, who obtain it in small quantities from the petty dealers, who visit the villages in which it is grown, or attend the small local markets to which it is taken in small quantities for sale. Now it is, I think, admitted that it is the middleman who principally adulterates the wheat. They have not intelligence enough to see that if the character of wheat were raised in the market, that they, as well as all other dealers, would benefit thereby; or if they can understand this, they consider it futile and insensate to abstain from practices which the whole trade adopts. It is clear then that these men would not be concerned in the cleaning of their wheat, and would not therefore resort to the elevator. There are but few wheat-growers in this part of the country who export their own wheat, or bring it to Raipur or any other railway station for sale, as mentioned before. They sell the produce either in their own village, or at the nearest local market; and even supposing that in time it becomes the custom for growers themselves to bring their wheat to the railway for exportation, I doubt whether they would have sufficient intelligence to understand the advantage of elevators. They would want immediate payment, and the process of having their wheat cleaned and then sold by sample would be unintelligible to them and unpopular. What they desire is an immediate sale of their wheat and its value in silver. They do not understand what a negotiable instrument is, nor would they value any such certificate. It seems to me therefore that there is but little hope of an elevator being used by any class of native traders. The result of cleaning would be against the interests of the middlemen (as they understand their interest), and its value would be quite incomprehensible to the great majority of growers who bring their wheat to the railway. The business which would be attracted

Ignorance of middleman.

to the grain elevators would not suffice to pay working expenses. Any attempt to introduce the cleaning of wheat before the traders are convinced of its value (and the loss attendant on adulteration is manifest to all) will fail. The only hope of the successful introduction of the improvements in this respect is the same in this as in all other matters of advancement. The first step must be made by Europeans. More would be done by a firm like Messrs. Ralli Brothers by establishing elevators at Jabalpur, Harda, and Nagpur for the cleaning of their own wheat than by the establishment of a score of elevators on the plan proposed. When middlemen, and especially the large native dealers who purchase from middlemen, perceive the advantages of a good reputation in the principal wheat marts, and understand that an enlightened self-interest is opposed to adulteration, they will not be backward in abstaining from these vicious practices. European firms who adopt cleaning processes might be assisted by Government in this matter by granting them official certificates of the quality of the wheat exported. These certificates would in time become guarantees of superior quality, and the advantage of cleaning would eventually be made manifest to the trade. A regards the proposal that the Grain Elevator Company should make advances to growers on produce to be delivered at the proper season, I do not think that an ordinary Company could successfully undertake the duties of the local Marwari, who knows personally every one of his customers. Government in advancing money to cultivators in cases where their lands are hypothecated and sums due can be recovered as arrears of land revenue, have not always found this work easy, and have sustained losses. I hardly fancy that a private Company making loans to individual ryots without having any special or local knowledge is at all likely to succeed any better. Moreover, it is certain that the indebted and the dishonourable would be those who would first seek these loans, and would probably be quite unable to repay them. In conclusion, I would say that I do not think that the scheme of cleaning wheat by elevators put forward by Messrs. Ritchie, Steuart and Co., though it would have the most beneficial results if it could be introduced into this country, is at all practicable, or in any way adapted to the circumstances and conditions of the wheat trade of this part of India.

Co-operation of large firms.

Advances to growers.

84.

From Deputy Commissioner, Bilaspur, to Commissioner, Chhattisgarh Division, No. 2597, dated 8th May 1890.

With reference to your endorsement No. 972, dated the 14th February last, I have the honour to state that there are no large exporters of wheat in this district to the Bombay market.

2. It is not likely that the ryots or malguzars or merchants of this district will, for some time at least, deal direct with the Grain Cleaning and Elevator Company. The success of the Company will depend on the demand for wheat at the port of exportation. If prices are sufficiently high, middlemen will come up from Bombay to purchase locally and transmit through the Company.

Success of scheme dependent on demand of clean wheat.

3. The Company asks for the right to advance money to ryots on the security of their land and crops. It is not clear whether the Company mean by this the exclusive right to make such advances. If so, the request for such a right could not of course be entertained. If the exclusive right is not asked for it would appear unnecessary to ask permission to make advances. If the Company is prepared to make advances to the ryots at reasonable rates, it might be of great assistance to the people.

4. The local merchants who have been consulted by me are petty dealers, for, as I have already stated, there are no large exporters in Bilaspur. They were all of opinion that if the Company is ready to make agricultural advances on the security of the crop and take payment in kind, the undertaking would be beneficial to the cultivators.

5. The Company's scheme appears deserving of encouragement.

85.

EXTRACT FROM THE PROCEEDINGS OF THE GOVERNMENT OF INDIA IN THE REVENUE AND AGRICULTURAL DEPARTMENT, No. 39, dated 20th October 1893.

Read—

The following despatches from Her Majesty's Secretary of State for India :—

"Despatch from Her Majesty's Secretary of State for India No. 83, dated 27th "September 1888, and enclosures.

"Despatch from Her Majesty's Secretary of State for India, No. 3, dated 10th "January 1889 and enclosure.

"Despatch from Her Majesty's Secretary of State for India, No. 62 (Revenue), "dated 4th July 1889, and enclosures.

"Despatch from Her Majesty's Secretary of State for India, No. 116 (Revenue), "dated 28th November 1889, and enclosures.

"Despatch from Her Majesty's Secretary of State for India, No. 128 (Revenue), "dated 26th December 1889, and enclosures.

"Despatch from Her Majesty's Secretary of State for India, No. 90 (Revenue), "dated 13th November 1890.

"Despatch from Her Majesty's Secretary of State for India, No. 7 (Revenue), "dated 22nd January 1891, and enclosures.

"Despatch from Her Majesty's Secretary of State for India, No. 1 (Revenue), "dated 14th January 1892, and enclosure."

Read Also—

A Volume of Papers dealing with Indian wheat impurities and the formation of a "Grain Cleaning and Elevator Company" for India.

RESOLUTION.

1. It has been acknowledged for some years past that the Indian wheat sold in England is very impure, and that both the bulk of the trade and the profits of the growers are injuriously affected in consequence. The matter has received the attention of the Secretary of State and the Government of India, and the volume of selections above quoted contains the result of the inquiries instituted on the subject.

2. In wheat exported from India a considerable per-centage of extraneous matter has always been accepted by the trade. Up to 1889 the practice was that, on arrival in England, samples were taken from the various shipments, and an average quality was deduced from these by the Corn Trade Association, and made generally known; and all the wheat sold during the month was represented as of "fair average quality." This system saved a great deal of trouble to home dealers, but it obviously placed no check on the amount of impurity that may be mixed with the imported wheat.

3. Owing to the system of threshing and storing wheat in this country and to the practice of sowing wheat mixed with other crops, a certain amount of impurity must always be found in the grain before it leaves the grower's hands; but it is plain from the information now published that a large portion of the impurities in the wheat which is sold in England is inserted intentionally after the grain has left the threshing floor. It was for some time contended that in order to stop the practice of intentional adulteration, Indian wheat should be subjected on arrival in England to some test of purity similar to that applied to other foreign wheats, and the Liverpool Chamber of Commerce arranged for a maximum "refraction" of 2 per cent. A conference was held by the Secretary of State in May 1889, and the London Chamber agreed to the principle involved so far as to fix rates for the various kinds of wheat; but the amount of impurity allowed still ranges from 4 to 7 per cent., and the Chamber have refused to reduce the per-centage.

4. So far, therefore, the attempt to induce the home dealers to move has been only partially successful. Dr. Voelcker in his recent report on the improvement of Indian Agriculture states his opinion that, failing voluntary help from the trade, legislation may be found necessary, and various proposals have from time to time been made for the introduction of enactments to ensure the purity of exported wheat. The mercantile community are, however, averse to legislative measures, and the Government of India are of opinion that things have not reached a stage at which legislation would be justifiable.

5. There remains the possibility of adopting a medium course by which private enterprise shall be subsidized in order to secure the purity of wheat before it leaves the country. It has been proposed that the Government should, with this object in view, give its active support to the introduction of the American elevator system; and a despatch of the 28th November 1889, from the Secretary of State, forwarded a letter from Mr. J. G. Smith, of Messrs. Ritchie, Steuart & Co., suggesting the formation of a "Grain-Cleaning and Elevator Company," and asking for the assistance of Government in several directions. The suggestions themselves, and the opinion upon them of the Civil officers, mercantile associations and railway authorities consulted will be found in detail in the volume of selections.

6. Though it was not the immediate object of the proposed Company to introduce elevating machinery on any such complete plan as that adopted in America, they desired to test at a few centres the more important practices of the American system, such as the cleaning of wheat by machinery, the grading of wheat by responsible officers, and the storing of wheat in safe and convenient places. Their scheme differed little from those discussed in the Government of India's Resolution No. 6—228–244 of 30th August 1879, or from that put forward in 1883 by Messrs. Reinhold of Cawnpore; but having been considered on its own merits, it has, on the same grounds as the schemes previously considered, been held to be unworkable under Government direction or guidance.

7. The idea that cultivators and local dealers should be induced to bring their wheat to the Company's premises to be cleaned by machinery has not found much support. It has been pointed out that the cultivator can supply very much cleaner grain; and that if any further cleaning is demanded, he could probably effect it on his own threshing-floor much more cheaply than any machine at a central granary. It has also been noted by many of those consulted that the further cleaning of wheat is of very little use until the home dealers agree to ensure a better price for cleaned than for dirty wheat. Other considerations have been put forward, such as the chance of adulteration *en route* to the ports, the difficulty of providing against damage by weevil on the voyage to England, and the necessity, under any circumstances, of further cleaning before use in English mills. If the attempt to remove the premium offered on the export of dirt to England is successful, the Government would be glad to see efforts made by private enterprise to provide cheap and convenient means of cleaning wheat; but would not feel justified in fostering trade in wheat any more than any other commercial ventures, by granting subsidies in support of private action.

8. It is in the *grading* of wheat, however, that the aid of Government has been specially invited. The proposed system requires that grain received at the Company's premises shall be tested and divided into grades; that all grain of the same grade should be stored in the same warehouse; that the owner should be furnished with a certificate of the grading, which he may use as a negotiable instrument in place of transferring the actual wheat. Finally, the promoters of the scheme anticipate that if proper precautions are taken, the certificates may be accepted by the home market, and that the uncertainty entailed by the present system may be avoided.

The suggested scheme could not eliminate difficulties involved by adulteration or by damage from weevil *en route* to England; but even if these were surmounted, it is feared that it would be found far less easy to work than in America or Russia, owing to the smaller scale of individual cultivation, the ultra-conservative habits of both cultivators and middlemen, and the numerous varieties of wheat requiring classification. The Government could not consent either to allow their officers to countersign certificates made out by persons other than their own servants, or to provide official agency for the purpose of classifying grain. They are disposed to think that, if the scheme is to be worked at all, measures for the grading of wheat must be arranged by a combination of the leading merchants at the seaports.

9. It is doubtful, however, whether the mercantile classes in India are likely to appreciate the advantages of public warehousing. Their instincts are apparently in favour of more confidential methods of dealing; their stocks are not as a rule collected at commercial centres, and their existing system of open-air or pit storage is less expensive than, and in the opinion of many as efficient as, any public storage on advanced lines could be. Without endorsing all the objections which the dealers urge against the system advocated, the Government of India are afraid that there is little chance of securing for it much support at present, and would prefer to wait until the

expansion of local and bonded warehouses under the charge of municipal and other bodies has familiarised the public with the warehouse system.

10. On the whole, therefore, the proposal that the State should subsidize a Company for the cleaning, grading, and storing of wheat, or for any one of these purposes, does not commend itself to the Government of India. This being the case, it seems unnecessary to discuss the subordinate advantages claimed for the scheme put forward, such as the certified weighment of goods, the substitution of bulk for bags, and so forth. Nor is it necessary to notice the form which possible concessions by Government would take, especially as some of those suggested by Mr. J. G. Smith are, as pointed out in the papers, quite impracticable. The Government of India are unwilling to do anything that would stand in the way of the introduction either of the American elevator system or of any modified form of it; but they hold with most of the commercial associations consulted that the promotion of such a system must be left to private enterprise, and that it cannot be introduced or subsidised by the State.

ORDER.—Ordered, that the above Resolution, with copies of the volume referred to in the preamble, be forwarded to the Local Governments and Administrations, and Officers noted below for information.*

Ordered also that copy of the Resolution and volume be forwarded to the Foreign Department for communication to Political Officers, and to the Departments of Finance and Commerce and Public Works for information.

[True extract.]
E. C. BUCK,
Secretary to the Government of India.

---

* The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, Assam, Ajmere, and Coorg.
The Secretary for Berar to the Resident Hyderabad.
The Inspector-General of Forests to the Government of India.
The Agricultural Chemist to the Government of India.
The Reporter on Economic Products to the Government of India.
Foreign Department for Political Officers.
Finance Department.
Public Works Department.

APPENDICES.

1.

APPENDIX A.

From the SECRETARY OF STATE FOR INDIA, to GOVERNMENT OF INDIA, No. 7. (Revenue), dated 22nd January 1891.

I forward herewith, for your Excellency's information, a copy of a letter, dated 20th December 1890, received from Mr. Phillip Pavy, of Elcombe Hall, near Swindon, and its enclosure, an interesting Report on the subject of the wheat industry of the Punjab, addressed by Mr. Pavy to Sir C. Aitchison in 1883. Mr. Pavy is anxious that it should not be overlooked at a time when the question of dealing with the impurities in Indian wheats is being so much impressed on public attention. In this connexion I shall be glad to be advised at an early date of any recommendations you may propose to make on Mr. J. G. Smith's letter of the 17th of September 1889, forwarded to your Excellency with my Revenue Despatch, No. 116, of the 28th November following.

2.

From PHILLIP PAVY, Esq., to Sir GEORGE BIRDWOOD, India Office, dated 20th December 1890.

Since I had the pleasure of seeing you with Mr. H. Kairns Jackson when you were good enough to give me the official papers on impurities in Indian wheats, I have been travelling about and unable to report on them earlier.

As promised, I have now the pleasure to send you copy of the report I wrote in 1883 at the request of Sir Charles Aitchison, the then Governor of the Punjab, giving my views of the best means of growing in his province the wheats most suitable for the English and European markets.

I have read with very great interest the papers you were kind enough to give me, which confirm in many respects what I had previously written in 1883.

I can only speak more particularly of the Punjab and the North-West Provinces which I have visited at three different times, and attended most of the principal markets to learn by actual experience the way the wheat was brought to market by the native producers.

Points for inquiry.

It appears to me the different matters for investigation to promote the success of the arrival in Europe of the wheat grown in India in quality equal to that imported from other countries are—

(*a.*) Selection of seed suitable for the land and district.
(*b.*) Harvesting, thrashing, and marketing the grain by the producers.
(*c.*) Transit of the grain to the ports for shipment.
(*d.*) Customs of export merchants and shipment.
(*e.*) Quality and analysis.
(*f.*) Buyers and consumers in Europe.

Some of these subjects have already been alluded to in my report to Sir Charles Aitchison, and on these I have little more to communicate; but I may add—

Selection of seed.

(*a.*) There are some fine specimens of wheat grown in India, and could be procured clean, and good for seed, if the hard were not planted with the soft or the red with the white.

Cleaning.

(*b.*) I have seen at the country markets wheat clean and in good condition, although probably thrashed in the usual way. In California I have seen wheat harvested with a "header" clearing 20 feet at a time, at the same operation cutting, thrashing, winnowing, and putting the seed in sacks. The machine was drawn by 28 horses or mules, and worked by five men, and was reputed to cut 60 acres per day. But I always prefer the "binder," worked with three horses and one man, doing about 12 acres a day.

In my opinion, judging from what I have seen, it is an exception for the producers to adulterate the wheat, it being sold by them according to quality and cleanness. There is a considerable quantity of seed and other grain sometimes grown with the wheat, but the seed and grain are easily separated by the natives, and the barley can be separated by machinery.

Transit to port.

(*c.*) With the present mode of transit there is much less damage done on the road to the shipping ports than formerly, when the wheat was sent by boats, which were more or less leaky.

I also think the present mode of sending the wheat in sacks far preferable to sending it in bulk in the railway trucks as in the Eastern States of America.

Granaries should be built at all the large railway stations, as in England, California, and other countries.

Trade customs.

(*d.*) In my opinion, it is at the shipping ports where the bulk of the adulteration takes place, the shipping houses hoping to make a profit in two ways—

First, by any difference they may get in the refraction which, it appears, is 4 per cent. in Bombay, 5 per cent. in Calcutta, and, if my memory serves me rightly, 7 per cent. in Karrachi; so

that, if the natives deliver to the export shippers wheat at Karrachi with only 2 per cent. admixture, the export merchants would make 5 per cent. profit.

Secondly, by the large shippers making their own f. a. q., consequently being able to deliver gradually each month a quality depreciated in value to a considerable extent to the prejudice of the producer in India and the consumer in England.

Formerly in India the wheat was delivered by the native direct to the export merchants from the railway, but as they could not get a better price for their clean grain, I am informed they now take the wheat to their own godown, and reduce the quality by a mixture of siftings; probably the refuse of the export merchants who take delivery from the native godown, cart it to their own godown, clean it down to 4 or 5 per cent. and ship it.

Quality and analysis.

(*e.*) I see no reason myself why Indian wheat could not be sold on a mutual 2 per cent. refraction both in England and at the shipping ports, except that naturally the large export houses who wish, and do to a certain extent monopolise the business, would lose the chance of making the profits before mentioned.

I do not understand why the charge for analysing wheat should be more than seed, and there is no more difficulty with the invoices than with seed, Egyptian beans, or other articles sold on analysis.

My experience is that with well-cleaned wheat there is little weevil.

There is no reason why an average sample could not be made and wheat sold on sample the same as with American, Californian, and other exporting countries.

In my opinion the fault as to quality of Indian wheat does not lie with the producer in India, or the consumer and miller in England, but solely, directly or indirectly, with the export merchants in India.

For the sake of the producer in India and the consumer in Europe, it is most desirable that the present contract be revised.

On reference to my Report, page 5, and taking Dr. Forbes Watson's figures, that in 1873–74 there was under wheat 5,551,794 acres in the Punjab, and the return this year, 1890, as 6,678,000, being an increase only of 1,118,206 acres in 16 years, which is much less than could have been reasonably expected with the increase in value, there is yet in the Punjab and Scinde Valley very large tracts of land that could be cultivated with wheat.

3.

From PHILLIP PAVY, Esq., to SIR CHARLES AITCHISON, K.C.S.I., Lahore, dated June 1883.

Introduction of improved varieties of wheat into the Punjab.

I must apologise for having delayed so long sending you the report I promised you of my views of the best means of growing wheat in your Province suitable for the English and other European markets, but I have been so much occupied with the development of the through transit grain business in connexion with my son, Mr. M. E. Pavy, in Lahore, that my time has been fully taken up.

I regret my visit to India in 1882 was so short, and consequently gave me so little opportunity of gaining any information of the system and routine of cropping the land adopted in the Punjab, which would have assisted me very much in my present report.

In England, as doubtless you are aware, there are many systems adopted, which from experience have been found the most suitable to the localities in which they are placed and the nature of the soils to be dealt with as to their wheat-producing capabilities both as to quantity and quality.

In England, on the heavy or so called wheat-producing land, it is customary in some districts to cultivate on the two-course system, or planting wheat every other year and beans or peas alternately with tares or summer fallow; others cultivate the same description of soil on the three-course system, or wheat followed by spring or lenten corn and then seed or green food for stock, which is fed off on the land, and consequently manures it without extra expense.

The hill or lighter soils are farmed generally on the four and even five-course system, say wheat, then turnips which are fed off with sheep, then barley, then seeds which are either cut for hay or fed with stock when farmed on the four-course system, and when farmed on the five course system the seed is left as old field, or, in other words, is cut or fed the second year.

In the south of Italy, where the climate resembles nearer to that of the Punjab, and I have known the thermometer 105 Fahr. in the shade, wheat is usually grown alternately with maize or other summer crops, on the reclaimed land, of which there are many thousands of acres. Wheat is grown alternately with hemp or maize, the former growing frequently 10 to 12 feet, and the latter 6 to 8 feet high.

In any case the land should be clean, well-manured, and in good order to receive the seed, which should be planted in good season.

Having the land in good condition, the next in importance is to have good seed, which should be of the new or (last crop) of good quality, clean, and free from *barley*, *gram*, or *other grain seed*, and ought always to be changed, and, if possible, brought from colder and poorer land than it is intended to be sown on.

The question of the quantity to be sown per acre I cannot from actual experience give an opinion, but my impression is that generally it is too little in India, and I think two bushels to two and a quarter bushels per acre, or about 60 to 75 seers, would not be too much.

The best description of white wheat suitable for your province would be, I think,— Suitable varieties white wheat.

1. Australian.
2. Delhi.
3. Italian Richele.
4. Algerian Richele.
5. Essex Rough chaff.
6. New Zealand.
7. Californian.

Of these, the Australian is by far the best and containing more of the qualities required for the English and European markets than any other, both as regards colour and strength and for comparison as to value.

The different qualities may be estimated as follows:—

1. Australian	50*s.* per 492 lbs.
2. Delhi	48*s.* „ „
3. Italian Richele	48*s.* „ „
4. Algerian Richele	48*s.* „ „
5. English Rough chaff	46*s.* „ „
6. New Zealand	46*s.* „ „
7. Californian	45*s.* „ „

as against 42 for the same weight of white wheat of the Punjab.

The best description of red wheat, and probably the most suitable for your climate, would be— Red wheat.

1. Winter American,
2. Sicilian,
3. Italian,
4. Delhi,
5. English nursery,
6. „ common,
7. „ April.

and the relative value may be estimated as follows:—

1. Red Winter American	46*s.* per 492 lbs.
2. Sicilian	45*s.* „ „
3. Italian	45*s.* „ „
4. Delhi	45*s.* „ „
5. English nursery	44*s.* „ „
6. „ common sort	42*s.* „ „
7. „ April	42*s.* „ „

as against 39 for the same weight of red wheat of your province.

The next matter in importance, after having planted the wheat in clean and well-cultivated soil and from good clean seed, is to see that it is well cared for after it is grown, and to effect this it should be thrashed on wood floors, canvas, or even as a last resource on matting, which can be procured more or less, I presume, all over your province. The present mode, as I am informed, of treading the wheat out by oxen or thrashing on the ground or road arranged for the purpose gives it a dirty, dingy, and dull appearance, and often a disagreeable and earthy smell, and deteriorates the value from 2 to 4 per quarter of 8 bushels, or 492 lbs., instead of its being retained, as in other countries, in its natural state, bright and glossy in appearance and free handling in bulk. Thrashing.

When thrashed the wheat should be winnowed by machine or, if this is not possible by an ordinary fan, which could be made in the country for a few rupees; the latter was the usual way of winnowing the corn in England before the machine, now so general in use, was introduced, and which answers the same purpose, but is more tedious in the operation. Winnowing.

After being cleaned it should be kept so by being put in a proper warehouse instead of the dirty back hovels I have seen it in, by which means the corn becomes weevily and gradually of more and more inferior quality. When taken to market it should be conveyed, whether on bullocks, camels, or carts, in sacks, and not put on the road or in the squares when exposed for sale, as is customary now at Ludhiana, Delhi, and other places. Storing.

I see no reason why your province should not grow wheat of quality, if not equal in value, nearly so to the best wheat-producing countries of the world.

Taking the relative values of the average qualities of white wheat at this time on the London markets as before estimated as follows:— Values.

Australian	50*s.* per 492 lbs.	Average 47 per 492 lbs.
Italian Richele	48*s.* „ „	
Algerian	48*s.* „ „	
Californian	45*s.* „ „	
Oregon	45*s.* „ „	
New Zealand	46*s.* „ „	
against		
Punjab	42*s.*	

and the red wheat—

American Winter	46*s.* per 492 lbs.	Average 45-4 per 492 lbs
Italian	46*s.* „ „	
Sicilian	45*s.* „ „	
against		
Punjab	39*s.*	

In Paris the relative values estimated by one of the large merchants are for white wheat—

Australian	28 francs per 100 kilos	49*s.* 11*d.*	per 492 lbs.
Italian Richele	28 „ „	49*s.* 11*d.*	„
Algerian	28 „ „	49*s.* 11*d.*	„
Californian	26·50 „ „	47*s.* 3*d.*	„
Oregon	26 „ „	46*s.* 4*d.*	„
New Zealand	25 „ „	44*s.* 7*d.*	„
Average being	48 per 492 lbs. against		
Punjab	23·59 francs per 100 kilos	41*s.* 11*d.*	per 492 lbs.

and red—

American Winter	26·50 francs per 100 kilos	47*s.* 3*d.*	per 492 lbs.
Italian Richele	27·50 „ „	49*s.* 1*d.*	„
Sicilian	27·50 „ „	49*s.* 1*d.*	„
Average being	48·6 per 492 lbs. against		
Punjab	22·50 francs per 100 kilos	40*s.* 2*d.*	per 492 lbs.

I have not considered in this report the question of hard wheat, of which there is a considerable quantity grown in your province, but which is only saleable on the London market in moderate quantities, and of that imported the greater portion is re-exported for Holland, Belgium, or Spain. These qualities also find a better market in Italy and the Mediterranean markets generally.

In taking therefore the average price of the six countries that supply England with white wheat, and whose climates approach the nearest to that in your province, we find for the London market it is 47*s.* per quarter of 492 lbs. as against 42*s.*, the value of the average quality of white wheat grown in the Punjab, and in my own mind your province may grow white wheat equal, if not superior, in quality, and of the same value in this market as the average of these countries.

In red wheat I have taken the three countries where the climates are about the same as regards heat as your own province, and we find the average value on the London market is 45*s.* per quarter of 492 lbs. against that grown in your province, 39*s.*

In Paris the average value of the six different qualities of white is 48*s.* per 492 lbs. against 41*s.* 11*d.*, the value of yours, and red, 48*s.* 6*d.* against 40*s.* 2*d.*

The difference therefore in the average value of the white and red wheat of the same qualities grown in the different countries mentioned for the London market is as between 46*s.* 5*d.* and 40*s.* 6*d.*, and for the Paris market as between 48*s.* 2*d.* and 41*s.* 0½*d.*, or an average, we may say, for the European markets of 6*s.* 7*d.* per quarter less for the wheat grown in the Punjab than the average of the other countries from whence we draw large supplies; this at 1–8 per rupee will make a difference of something over 10 annas per maund.

Economic effect of improvement of quality.

Taking Dr. Forbes Watson's figures that in 1873–74 there were 5,551,794 acres under wheat in the Province of the Punjab, and that it had increased in four years, say in 1877–78, to 6,983,904 acres, and presuming the increase to continue in the same proportion, and that in 1882–83 the area under wheat to be estimated at 8,774,041 acres, and as the crop this season is considered to be a large one of good quality and may be calculated at 10 maunds per acre or 87,740,410 maunds or 14,623,401-4-6 quarters of 492lbs., and presuming that the quality could be improved in value, and brought up to the average standard of other countries of somewhat similar climate or, say, 10 annas per maund, it would amount to a sum of no less than, say, Rs. 54,837,756, or an average of R.6-4-0 per acre. These figures may seem fabulous but may be possible, and, if so, it would be difficult to foretell the good that would accrue to your province if over five millions of pounds sterling could be augmented to the receipts of the producers by the improvement of quality alone.

Seed experiments.

It is difficult for me, having no actual experience in the production of wheat in India, to even venture upon a suggestion of which would be the best description of wheat to recommend for seed in your province, but seeing the enormous amount of money, probably pounds sterling 5,000,000, involved in the question of quality alone, it may be worth the consideration of your Government to make a practical experiment by planting a few acres of each sort of wheat in four or five different localities.

This would be a comparatively inexpensive experiment, and would prove by actual results the best seed suitable for the soil and climate.

For the qualities of white wheat, unquestionably the Australian is the best grown suitable for the English and European markets, containing the qualities most requisite both as regards colour and strength for making flour of greatest value; next to Australian, if sent to market clean and in the same condition, is the long-berried wheat grown in the Delhi and Meerut districts; next would be the white Richele of the South Italy and Algeria; some Californian and Oregon may also be planted for experiment. Some white Spanish may also be tried, as well as English, but I am doubtful if the experiment would be successful.

Considering that the expenses and carriage of sending the grain to the European market is considerably more than the first cost paid the producers, and as these charges are the same on wheat of the value of 50*s.* per quarter as 40*s.*, it is of the greatest importance for the farmers to grow the best quality possible to enable them to get the highest prices.

As regards the qualities of red wheat, the long-berried description grown in the Delhi and Meerut districts, if sent to market in the same good condition and clean, would probably make as high a price as any grown on the English and European market. Next to this would be the Italian and Sicilian; these qualities are particularly liked by the millers in France and Belgium,

and next would follow the red Winter American, which is more appreciated in England than on the Continent on account of its strength. There are also, I have no doubt, some descriptions of red English wheats that may do well in the Punjab, particularly in the north, and would be worth a trial.

There are also the fine red wheats of the south of France grown in the Merac and Dordoigne districts, and the finer descriptions of Hungarian grown in the valley of the Theiss, and from which the flour used by the Viennese for making probably the best bread in the world is produced, and may answer well in your province.

Transit rates.

Presuming that the quality of the wheat can be improved, and in my own mind I have no doubt on this point, the next question to enable your province to compete successfully with the countries from which we have up to this time usually drawn our supplies, is the question of transit rates by railway and shipping charges.

Land freights.

In America, where of late years we have drawn the bulk of our supplies, the ordinary railway rates are 20*s.* to 27*s.* per ton for 1,000 miles, or an average of 23*s.* 6*d.*, including terminal and shipping charges; whereas on the Scinde, Punjab, and Delhi and Indus Valley Railways, at the lowest rate of 16 pies per 100 maunds per mile and exchange at 1–8 per rupee on the same distance, 1,000 miles, it is as follows:—

	Rs.	a.	p.
Railway rates	22	8	0
Ferry charges	1	11	0
Terminal	0	6	9
Shipping charges, Port-dues, and agency	2	0	0
	26	9	9

or 44*s.* 4*d.* per ton as against an ordinary average rate in America of 23*s.* 6*d.*, and this will clearly show so far as railway rates, charges, &c., are concerned, the producers in your province pay 20*s.* 10*d.* per ton more than their competitors in the Far West of America.

I have here spoken of and made comparison with the ordinary rates in America, but during a war of rates with the railways, grain is frequently carried at 10*s.* and 12*s.* per ton per 1,000 miles, or about one quarter the amount paid from the Punjab.

These figures will, I think, speak for themselves, as far as inland rates and charges are concerned, and show the position of the producers in your province in competing for the food-supply of this country.

Ocean rates.

As regards ocean rates there is no monopoly, and freights are regulated in the usual way by supply and demand; they are sometimes high and at others low. I have known rates for freight even from Calcutta sometimes 12*s.* per ton for wheat, and sometimes 70*s.* and 80*s.*

The annual requirements of the United Kingdom may be estimated at twelve to eighteen million quarters, according as our crop here is more or less abundant, the bulk of which has of late years been supplied us from America, and the question may be asked if our own colony, the Empire of India, could not compete successfully for the supply of a considerable quantity of this wheat, and millions sterling paid to theproducers in India instead of America, and in spite of the boasted millions of acres of rich alluvial soil reputed to be yet uncultivated in that country, with land in India at the same or less rent, labour at 2 to 3 annas, 2½ to 3¾ per day, instead of 6*s.* to 8*s.*, fairly cultivated soil, suitable seeds, and proper care taken of the wheat when grown with a climate far more certain and favourable for the production of wheat than America, and with reasonable and not excessive inland rates of transit, there can be no reason why India, your province of the Punjab in particular, should not successfully compete for the increasing requirements of the United Kingdom and other European countries.

If you think I am able to give you any other information on this subject, I am quite at your disposal.

APPENDIX B.

The Grain Trade of the Caucasus and the Future of Novo Rossiesk, by W. Barnes Stevens, Special Commissioner in the Caucasus.

1. The existing Depression in the Russian Grain Trade.

In the present and succeeding articles I purpose laying before the readers of the "Mark Lane Express" the results of a special inquiry, which I have recently undertaken, as to the causes of the existing depression of the Russian grain trade, and as to the prospects of the trade in view of the recent introduction of the American system of storage at Novo Rossiesk, the new Black Sea port. Those who take an interest in Russian commercial affairs will be aware that at the present time this important question is engaging the serious attention of the Imperial Government. It was the object of the recent tour of that energetic and indefatigable Russian statesman, M. Vishnegradsky, the Minister of Finance, to ascertain, by inquiries made on the spot, the extent of the material resources of Southern Russia, the Caucasus, and the territories of Russia in Central Asia, and especially the development of the grain trade by means of the improved methods of carrying on that trade adopted at the new port above mentioned.

A recent report furnished to M. Vishnegradsky by the Railway Companies states that the main causes of the depression in the Russian grain trade are:—

(1.) The fluctuating value of the rouble, and the uncertainty of the amount of the shipping and railway expenses, which render it impossible for importers and shippers to make reliable calculations.

(2.) The poverty of the peasants and farmers, which compels them to sell their grain immediately it has been gathered.

(3.) The large number of middlemen between the producer and the consumer, and the absence of elevators and magazines for storing grain.

So far as this statement goes it is perfectly correct, but I am surprised to find no allusion in it to a practice which, to my mind, has more to do with the present languishing condition of the trade than any of the conditions above referred to. I refer to the wholesale system of adulterating the grain. It is this abominable custom which has, I believe, eaten away the very life of the trade; and as this is a question affecting British buyers and consumers, it is well that they should possess some reliable information on it. I am informed by a Russian railway official, connected with one of the principal lines in Southern Russia, that his Company is doing quite a large business in carrying to the various grain ports a composition known as "Ostalkee," the avowed purpose of which is the adulteration of the grain prior to shipment. "Ostalkee," in plain English, means "leavings," and consists of the bran, husks, dust, sand, and small particles of straw left after the grain has been threshed. It is bought from the peasants in large quantities and conveyed to the ports for this nefarious purpose in truck-loads at a time. So common has this practice of adulteration become that people have begun to regard it as a natural condition of the trade. The farmers and peasants are not responsible for this malpractice, although they could, of course, and would, if they knew their best interests, minimise it considerably by refusing to sell the ostalkee. The grain, when it leaves their hands, is in good condition and "up to sample" equal, and often superior in quality to the grain of any other exporting country. But it is not long in this condition. The Jewish, Greek, Russian, and Armenian middlemen, into whose hands it then passes, make a practice (as a St Petersburg editor avers, who has written much against the abuses of the present system) of opening each sack that they purchase from the producers, and deducting from it 20 per cent of the pure grain, the place of which they supply with spoilt grain or the rubbish above referred to. In this way they not only make a profit on the mixed parcels, but a clear profit of 20 per cent. on each sack shipped. Nor are these unscrupulous shippers content with having in this way destroyed the once good name of Russian shipments, but, in pursuance of the same suicidal policy, they are doing their best to make Russian agriculture altogether unprofitable. In districts where there are no Railway Companies or banks to make advances on the grain, the great grain houses established at the principal ports have the farmers and peasants completely at their mercy. They form "rings," or "corners," and, having agreed upon a price amongst themselves, telegraph it to their agents in the interior. Thus the producer, the victim of an organised conspiracy, frequently has to sell his grain at a price far below its natural value. A very small portion of the sums which his grain ultimately fetches in London and other markets goes into his pockets, frequently not enough to cover the rent of his land and the costs of production. The greater portion goes towards defraying the great expenses in respect of carriage, freight, warehousing, and in meeting the charges of the middlemen, which, when compared with those of other countries, cannot but be regarded as exorbitant.

But the peasant has not only to contend with unfavourable conditions of outside origin; he has to contend with his own sluggish and easy-going temperament. It is a deplorable fact that the Russian peasant is far too much addicted to vodka, and that he lays hold of any and every excuse for taking a holiday. In short, as a rule, he is not industrious. Further, being ignorant—and for his being ignorant the Government is more responsible than himself—he is conservative in the extreme and consequently averse to trying any of the "foreign inventions" as he terms the labour-saving agricultural machines of Western civilisation. It is difficult even to induce him to abandon his antiquated plough, a large, heavy, and incomplete article, which it takes seven or eight pairs of oxen to put in motion.

With such influences at work without and within, it is scarcely to be wondered at that the condition of the Russian peasant has become one of almost chronic poverty. But if the peasant is in a bad way, the landlord is in a worse, for the latter, since the emancipation of the serfs robbed him of his farm labourers, has gradually gone down hill. The late sudden rise in the value of the rouble seems to have completed his misfortunes; it has driven members of his class into the hands of that just now much-abused nation, the Jews, and have forced others to sell their lands to peasants at almost nominal prices. In some parts of Russia, where the conditions for growing corn are most unfavourable, both landlords and peasants have entirely ceased growing corn for purposes of export. "I am so disgusted with the present state of affairs," said the landlord of an immense estate in Poland to me the other day, "that I am allowing my land to lie fallow; for, at least, if I do not "gain anything, I shall not ruin myself by selling my grain at a loss." One can imagine a farmer in England acting thus, but it is extraordinary to find one doing so in a country where, if anything should prosper, agriculture should. Yet, as things are at present, it is difficult even for a farmer working on his own land to make a profit. A desjation (equal to 2 acres 2 roods 32 poles, English) of the finest land in the Caucasus, suitable for growing wheat, may be leased for a very small sum, and yet the expenses of ploughing, sowing, reaping, and threshing are so heavy that a profit of more than 10 roubles is rarely made. This being the state of affairs, it does not require much acumen to see that something is wrong at the core of the Russian export grain trade; but it is

reassuring to those who have the true interests of that trade at heart to find that M. Vishnegradsky has come back from his visit to Novo Rossiesk and his tour in Central Asia thoroughly convinced on this score, and resolved to give free scope and Government assistance to those who are trying to bring about a reformation of the trade. It is late in the day indeed that this decision has been come to. The present stagnant condition of the grain trade had come to be looked upon as its normal and hopeless condition. When we reflect on the extent of the arable portion of the Russian Empire, and the vastness of the interests involved, the lethargy from which the Government are now tardily awakening was at once inexcusable and well-nigh inexplicable. The fact is that, for the last thirty years, the Tsar and his Ministers have been paying too much attention to the manufacturing interests of the country. They have spent millions in fostering these, have enabled a few manufacturers to become millionaires, but until the present moment never seemed aware that they had any agricultural interests worth looking after. The Tsar is to be congratulated, however, in having, as his Finance Minister, a statesman so painstaking and patriotic as M. Vishnegradsky; and now that this gentleman has become thoroughly alive to the necessities of the situation, he will do his best to make up for lost time. Already something has been done to improve matters; more has been resolved upon, and much is under consideration. What steps have been taken, and what further measures are likely to be adopted, I reserve for future communications; and I hope to show from the remarkable history of the rise of the new port of Novo Rossiesk, which I had the pleasure of visiting this summer, slightly in advance of the Finance Minister, that there are good grounds for the belief that a thorough reform of the Russian grain trade has been successfully initiated, and that it is by no means unlikely, if things go on as they have begun, that America and other grain-exporting countries will soon find it difficult to hold their own with Russia. Perhaps they may even be ousted altogether from European markets.

Novo Rossiesk, the important departure at which is likely to have far-reaching effects on the future of the Russian grain trade, is situate on the Black Sea, at a spot about 100 miles to the east of the Straits of Yenikale, where the western extremity of the Caucasian range approaches the seaboard. In its position at the head of a magnificent natural harbour, with mountains at its rear and sides rising to an altitude of several thousand feet above the level of the sea, their slopes covered with groves of wild apple, pear, plum, and other trees, it presents a remarkable resemblance of the harbour of Palmero. Though possessed of such manifest natural advantages as a port, no attempt was made to utilise it until two years ago. It aspired to be nothing more than a small fishing village, and boasted no other signs of Russian occupation than a few Russian soldiers and officials. Beyond its outskirts Muscovite rule did not extend, or at any rate was not respected. Such of its inhabitants as, in pursuit of game, ventured into the mountains did so at the imminent peril of their lives. These heights were held by Circassian mountaineers, who successfully resisted all attempts to dislodge them from their fastnesses, and who knew no more enjoyable sport than "potting" those luckless members of the garrison who happened to come within range of their rifles.

2. The Rise of Novo Rossiesk.

A different state of things exist now. The troublesome Circassians have given place to Russian, French, German, and Greek settlers, busily making their fortunes; and the quondam fishing village, emerging from its obscurity, has become a thriving grain port of some five thousand inhabitants, with a trade even now only third in extent to that of Odessa.

How this magical transformation has been effected is an instructive history. The good fairy has not been the Government with powder and shot; but that pacific and potent civiliser, the railway. About three or four years ago M. Stanislaus Kerbedz, a Polish engineer of high repute, recognising the possibilities latent in the place, conceived the idea of joining it with the Vladikavkaz Railway (of which he was then a Director) by a branch line to Techoretz. From this station Novo Rossiesk is distant by the route chosen not more than about 300 miles. It lies, however, on the other side of the Caucasian range. To carry the Engineer's project into effect, it became necessary therefore to bore through these mountains. The construction of two long tunnels was found to be inevitable. Such an undertaking would necessarily involve enormous expense, but the Company, strong in their belief in the beneficial effects it would produce, did not hesitate. The work was rapidly pushed forward, arrangements at the same time being made for the reception of the grain; and in August1888 the port and line were thrown open for traffic. In my visit to the place this summer, starting from St. Petersburg, I, of course, travelled over the new line. The main line begins at Rostov, on the Don, and the portion of it which lies between that port and the junction Techoretz passes through the southern part of the country of the Don Cossacks (Zemlia Boiska Donskago), and thence through the district of the Black Sea Cossacks. A journey of a hundred miles farther on brought me to the River Kuban at Ekaterinodar. Throughout the whole distance from Rostov to this place nothing was to be seen but steppes covered with fields of wheat, the produce of the rich black soil (Tchornee Zom), which extends for hundreds of miles on either side of the line, and pampas plains supplying pasturage for thousands of sheep and cattle, with here and there a Cossack village. After leaving Ekaterinodar, the line passes through a region abounding in oak and wild fruit trees, dotted here and there with plantations of tobacco. So thickly-wooded is this region that it is estimated to comprise about five million acres of oak and other timber. Palm trees and box wood also flourish, and away up the mountain sides rise immense pine forests, already being exploited by French capitalists. As might be expected, these forests and mountains are full of various kinds of wild animals and game. Even within a few hours' walk of Novo Rossiesk, those fond of sport can have as much as they desire. Nor need they fear molestation at

the hands of fanatical Circassians, as these former holders of the mountains have nearly all been shipped off to Turkey. As many as 10,000 of them were, it is stated, so got rid of last year. The territory thus almost depopulated is being rapidly leased or bought up by Greeks and Frenchmen for the cultivation of the vine and the tobacco plant, while near the town itself cement works have been established by some Germans. The rocks round the bay of Novo Rossiesk are formed of a natural cement, requiring only to be crushed to be ready for use, and the astute Teutons, who have found out this fact, are, the English Consul assured me, making at least 60 per cent. on the working.

Living is not dear in Novo Rossiesk. Meat of the finest quality can be purchased there at 2*d.* a pound and a whole ox of the celebrated Circassian breed for 3*l.* or 4*l.*

Fruit for all description abound—pears, apples, melons, grapes, plums, peaches, apricots, and walnuts. A good water-melon costs about 1½*d.*, and a pound of fine grapes about the same amount. The finest tobacco is also grown in large quantities, and is sold at the rate of about 6*d.* a pound It is subject to a slight duty, and the growers are chiefly Greeks, who send it to Rostov, on the Don, at which place it is made up into cigarettes and sold as Turkish at about 14*s.* a pound.

Possessed of such natural advantages, and such varied resources, Novo Rossiesk would have a prosperous future before it, even if it did not afford so convenient an outlet for the grain of the Caucasus, and this consideration doubtless weighed with the Directors of the Vladikavkaz Railway Company when they were deciding as to the construction of the branch line. The main object of the Company, however, was the development of the grain trade of the Caucasus, and it may be said at once that their sanguine anticipations on this head have been more than realised. Indeed, the grain export has advanced literally by leaps and bounds. This satisfactory result is abundantly evidenced by the following table, which gives the amount of grain (including a little flax) loaded at the wharves of the Railway Company for each month, from August 1888, when the port was opened, to June 1889:—

Month.	No. of Steamers.	Tons of Cargo shipped.	Average Cargo per Steamer.
1888.			
August	1	1,580	1,580
September	2	3,455	1,728
October	3	5,439	1,823
November	7	12,873	2,083
December	6	11,249	1,872
Total	19	34,596	1,901
1889.			
January	13	23,534	1,810
February	14	26,676	1,906
March	16	27,909	1,813
April	4	7,392	1,878
May	7	15,214	2,209
June	11	21,422	2,097
Total for first half of 1889	65	122,147	1,968
Total for the eleven months, from August 1888 to June 1889	84	156,743	1,914

[In calculating the average cargo three steamers have been omitted as they did not take a *full* cargo from Novo Rossiesk. They only completed their load there.]

Thus, during the first six months of 1889, nearly four times as much grain was exported as during the five months ended December 1888. Four-fifths of this grain was carried by steamers bearing the English flag. To the figures given above, 25,000 tons must be added as taken up by 100 sailing vessels and coasting steamers. The total turn-over of the port during the first eleven working months of its existence thus exceeded 180,000 tons. This remarkable activity has been maintained. By December 1889 the total exported had reached over 333,000 tons, and by July of the present year over 671,000 tons. The figures for each month of the present year, up to and including July, are as follows, viz.:—

Month.	Tons of Cargo shipped.
January 1890	41,760
February „	42,060
March „	44,480
April „	52,220
May „	53,220
June „	52,450
July „	51,430
Total	337,620

It may, therefore, be confidently expected that the export for the present year will exceed 600,000 tons. Not only has Novo Rossiesk, in the short space of two years, outstripped the smaller ports in the amount of export, but it seems likely that before long it will do more business than Rostov. According to the gazette of the Minister of Finance (No. 32) the exports from the following ports for the present year, up to August 4th last, were as follows, *viz.*:—

Name of Port.	Poods* of Cargo shipped.
Odessa	44,590,417
Rostov	29,921,680
Novo Rossiesk	20,674,987
Libau	15,750,736
Sevastopol	8,925,640
Riga	6,752,452
Reval	6,818,112

* One Pood=36$\frac{1}{10}$ lbs. English.

The significance of these statistics is obvious. I have now to point out that this striking success of the new port has been due mainly to the enlightened policy which the Vladikavkaz Railway Company have pursued. The details of that policy will form the subject of my next article.

3. The Policy of the Vladikavkaz Railway Company.

The statistics given at the end of my last article demonstrate in a forcible and unmistakable way that the whole of Europe, and in particular the British Isles, may now reckon on receiving large and continuously increasing supplies of grain from a new and important source. This fact is of as supreme importance to the "struggling masses," to whom it holds out the prospect of a reduction in the price of bread, as it is to the corn trade, who cannot afford to ignore such an important factor in making their calculations. To make this prospect the clearer and these calculations the easier, I shall endeavour in the next and concluding paper of this series of articles to convey some idea of the extent to which the resources of the Caucasus are still undeveloped, and of the measures in contemplation by the Russian Government and the Railway Company for the purpose of bringing about their thorough development. In the present article I shall examine the causes which have brought Novo Rossiesk into its present prominent position as a grain port The readers of the "Mark Lane Express" will then be the better able to estimate what probability there is of the continued development of the Caucasus.

As I have already indicated, the main cause of the sudden rise and prosperity of Novo Rossiesk has been the wise and patriotic policy pursued by the Vladikavkaz Railway Company, to whom practically the port belongs. But the fact should not be lost sight of that to the success of that policy the many and important natural advantages of the port have contributed in no slight measure. Incidentally, I have already touched upon some of these; but a circumstance remains to which I should direct particular attention. To those of your readers who have attentively perused the pregnant figures given in my last article, this circumstance will have been already revealed. It will have been observed by them that the grain export of Novo Rossiesk has gone on as merrily in the winter as in the summer. While Odessa and other Black Sea ports have been closed in consequence of frost, the new port of the Caucasus has been doing a roaring trade, without the intermission even of a single day. In the severe first three months of the present year it exported upwards of 120,000 tons of grain. At the present moment, when at the older ports, all is hurry-scurry in order to get off as much grain as possible before the frost commences, the new port, enjoying absolute immunity from frost, pursues the even tenor of its way rejoicing. On this account alone Novo Rossiesk has a tremendous pull over the older-established ports of the Black Sea and Sea of Azov. It would be only fitting then that, in an enumeration of the natural advantages which have made for the success of Novo Rossiesk, this circumstance should be accorded the premier place.

First, then, Novo Rossiesk is a port that never freezes.

Secondly, it affords a more convenient outlet than Rostov-on-the-Don, not only for the rich black soil district tapped by the main line of the Vladikavkaz Railway Company—a territory of some 5,000 square miles, of which a large proportion is still uncultivated—but also for the exceedingly fertile and, until recently, entirely undeveloped district tapped by the branch line connecting it with Techoretz.

Thirdly, it possesses the advantage of a position at the head of one of the finest natural harbours in the world.

The bay of Novo Rossiesk is nearly 5 miles long by 2$\frac{1}{2}$ to 2 miles wide, covering an area of 5,000 acres. Its entrance is perfectly safe, and properly marked by beacons and lighthouses. Its northern extremity forms a large and deep harbour, being 1,500 acres in extent and 45 feet in depth. It is possible for ships capable of carrying 3,000 tons to take a full cargo from the wharves of the Railway Company. When the large size of the steamers of the present day is taken into account, the new port will be seen to possess in this feature no slight advantage over the older-established ports of the Black Sea and Sea of Azov, which both in depth and in extent are its inferiors.

Novo Rossiesk was thus certain of some degree of success, whatever policy the Railway Company thought fit to adopt. That the Directors took the line they did is therefore immensely to their credit, and it augurs well for the future of the Russian Empire that men of their enterprise and capacity continue to appear. When the vast sums of money expended on the undertaking, amounting to a total of twelve millions of roubles, are taken into consideration, no one would have been surprised to find the Company adopting every means in their power to ensure a speedy return of their capital. Assuredly no one could have blamed them had they taken this course. The Directors, in not doing so, seem to have subordinated their own pecuniary interests to the general good, and this in spite of the Imperial Government looking coldly upon their undertaking. They seem to have recognised to the full the gravity of the evils affecting the grain trade, and to have felt that upon them the duty of grappling with and overcoming them devolved. They saw the opportunity that presented itself in Novo Rossiesk, and they determined to make the best possible use of it. They set before themselves the twofold object of restoring the once good name of Russian shipments, and of making agriculture a less unprofitable calling to the farmers of the Empire.

To this end they introduced at Novo Rossiesk, and at the chief stations of their line, the American system of storage, and fixed their carriage and shipping charges at an exceedingly low figure. Indeed, on the shipping charges they have not aimed at making any profit at all. The only profit they seek is that which they hope to derive from the increased carriage of goods from the interior to the port. With the Government sanction they discharge the grain from the trucks, clean and sort it in their storehouses, then recart it to the piers, and finally ship it at the following low rates:—

(1.) Cartage from trucks to storehouses weighing and stapling 4 copecks per 10 poods (361lbs).
(2.) Shovelling, 2 copecks per 10 poods.
(3.) Shifting and cleaning, 3 copecks per 10 poods.
(4.) Carrying from stores to the Company's trucks, bagging, if required, weighing, cartage to piers, &c., 15 copecks per 10 poods.
(5.) Work in the hold:—(*a*) Single-decked boats, 1 copeck per 10 poods; (*b*) double-decked boats, 1¼ copeck per 10 poods; (*c*) bagging in hold, 2 copecks per bag.

[One copeck=about one-third of a penny.]

Not only are these rates exceedingly moderate in comparison with those levied at other ports, but they are not liable to fluctuations, excluding in this way the possibility of the introduction at Novo Rossiesk of those rules and customs which, in other ports, have been so just a cause of complaint on the part of merchants and shipowners. Although the work is done thus cheaply, its performance is none the less efficient. The Company keep permanently on their premises a properly organised set of experienced workmen.

Again, the Company spare no pains to ensure despatch in loading. At present vessels are loaded as they lie alongside the wooden piers of the Company. These structures are three in number, and of considerable length. Together they enable six large-sized vessels to load simultaneously, and five average-sized ones to complete their cargo. The grain export they thus provide accommodation for is very considerable, amounting to upwards of 65,000 tons during each busy month of exporting. One of the piers is two-storied, and is connected with the station and warehouses by a stone viaduct. It is similar in plan to the piers at South Shields, Bilbao, Huelva, and Odessa. While loading proceeds by manual labour at the lower platform, from the upper platform the grain brought from the storehouses in special waggons may be shot into the hold All the piers are provided with the electric light, so that the Custom House authorities permitting, the work of loading can be carried on by night, whenever an accumulation of vessels or other circumstances renders such a course desirable.

These facilities for despatch in loading, in combination with the low rates charged, render Novo Rossiesk an attractive port to English captains. At no other port can they obtain a cargo so quickly and so cheaply. At Novo Rossiesk a cargo of 2,000 tons of wheat can be shipped in the short period of 24 hours, at just one-half the cost which would be incurred at any other Black Sea port. Then, too, if a vessel meets with a mishap at the port, it does not—as in other Russian waters—become the prey of a salvage company. Her captain has only to invoke the aid of the Vladikavkaz Railway Company and without delay tugs, divers, and all means of salvage are provided; everything is done that can be thought of to put the disabled vessel in speedy repair. For this service the Company charge only the bare cost of the work done. They even offer to refer their bill to Lloyd's agent, and to be content with whatever sum that functionary may think meets the requirements of the occasion. The tug belonging to the Company is English-built, and is supplied with engines of 300 horse-power. It contains appliances for the extinction of fire, and for draining the holds of vessels. Repairing shops have also been set up for the repair of the machinery and hulls of vessels. These are under the management of an experienced English engineer. In addition to these services, they undertake, if desired, at special rates, to see to the due performance of Custom House formalities, the victualling of vessels, and the providing of vessels with water, fuel, materials, &c. They provide also interpreters speaking English, French, German, and other languages, and will negotiate for captains with the Russian Standard Petroleum Company.

Nor have the Company neglected the interests of the growers. It is true that, owing to the extraordinary and unexpected influx of grain into the port, 8,000 waggons were last year under grain at one time, 3,000 of which were compelled to remain thus undischarged for more than three months awaiting shipment. But immense warehouses having been built, with a total storage capacity of 65,000 tons, growers can now store their produce. and obtain advances on it.

4. Future Development.

In the preceding articles I have attempted to gauge the evils affecting the Russian grain trade, and have indicated the source whence a movement has arisen for their abolition. I have now to deal with the future, and will therefore at once proceed to state the grounds upon which I base my strong optimism in regard to the future of the trade.

For Russia to obtain the practical monopoly of the European grain trade, the movement so successfully initiated by the Vladikavkaz Railway Company at Novo Rossiesk must extend to the other Russian ports. This much is apparent. How then is it to be accomplished? Powerful interests are involved in the maintenance of the system at present in operation at these ports, and admittedly nothing will break them down but the pressure of dire necessity. I shall therefore strive to show that there is a great probability of this necessary pressure being exerted in the by no means distant future.

Everything bends before competition. If the grain trade of the Caucasus, which even now is a factor to be taken into account by merchants in making their calculations, increases in the future at the rapid rate at which, as I have shown, it has increased in the past; if, too, means can be found to divert through the new port a large portion of the grain produced in other parts of the Empire, which produce now finds other outlets, few will deny that the pressure of competition thus brought about will force the older ports, however unwillingly, to adopt the new system.

That both these indispensable conditions will be fulfilled, I see, in the present circumstances, no reason for doubting. They are both largely dependant for their fulfilment on the attitude taken by the Russian Government. The satisfactory result already obtained at Novo Rossiesk is to be attributed almost entirely to the private enterprise of a Railway Company. In Russia, however, all such enterprises depend for their success, and even for their continuance, on the favour of the Executive Government. The frown of a Minister is sufficient to depress the ardour of any body of enterprising commercial men. From the first, therefore, the Vladikavkaz Railway Company have been anxious to secure for their venture the favourable regard of the Imperial Government. At the outset they did not, it is said, meet with the success hoped for in this direction all kinds of obstacles being, it is asserted, placed in the way of their undertaking. At length however, they obtained the appointment of a Government Commission to visit and report on the harbour. To this Commission they submitted the following programme of reform:—

(1.) To improve the quality of the grain prior to shipment by submitting it to a process of cleaning, shifting, weighing, &c., in the elevators of the Company.

(2.) To establish a system of making advances on all grain delivered by the growers at the stations of the Company, and to build for this purpose a series of small elevators in the interior.

(3.) To diminish the expenses attending the loading and carriage of grain by transporting all large parcels in bulk, and also by establishing at Novo Rossiesk a *fixed* railway tariff and list of charges.

(4.) To afford to steamers loading at the port of Novo Rossiesk every convenience for despatch by means of special mechanical arrangements.

(5.) To establish a Grain Commission, whose duty it shall be to inspect the parcels of grain prior to shipment, and to grant certificates as to their condition.

(6.) To construct a large American elevator capable of holding 50,000 tons of grain, and containing all the latest appliances for cleaning and storing the grain.

(7.) To construct two new docks near the premises of the Company, the present Government harbour works not being in a favourable situation for the expansion of the trade.

This programme was generally approved by the Commission, and many of the reforms alluded to in it have, as we have seen, already been carried out. The Government sanction has been given to the erection of the elevators, and the proposition as to the docks is under consideration. We have seen the satisfactory result which has followed on the inauguration of these reforms; but great as the attractions of Novo Rossiesk as a port have proved to be already, they will largely increase when the whole programme has been completed.

Much more important, however, than the visit of this Commission, was that of the Minister whose recent tour through the territories of Russia in Central Asia has attracted so much attention. On his return journey, M. Vishnegradsky made a special visit to Novo Rossiesk for the purpose of forming on the spot an estimate of its capabilities.

It is no secret that this energetic Minister was very favourably impressed by what he saw at the new port, and that he returned to St. Petersburg resolved to recommend the Government to give free scope to the energies of the Vladikavkaz Railway Company, and to do everything in his power to further the object which the Directors have at heart. Government assistance in the prosecution of these reforms is thus assured. I will now therefore proceed to indicate the extent to which the Caucasus is capable of development and the other means whereby the trade of Novo Rossiesk is likely to be further increased.

The Caucasus is, it should be borne in mind, a country as large as France. That portion of it, however, through which the Vladikavkaz Railway runs, and in which the grain exported at Novo Rossiesk is produced, consists of parts of the fertile provinces of Kuban, Stavropol, and Terek, and comprises an area of about 5,000 square miles. Even in this region there is room for great development. Much of it, notwithstanding the richness of the soil, has never known a plough, and in the cultivated portions the yield per acre is small owing to the bad system of agriculture. Only 15 per cent. of the Kuban district and 10 per cent. of Stavropol are estimated to be under cultivation, and the yield per acre in the cultivated districts is eight times less than in England.

Several causes have combined to produce this unsatisfactory state of affairs, all of which bid fair, however, to be removed in course of time. They may be stated thus: (1) The sparseness of the population; (2) the absence of good roads; (3) the want of knowledge on the part of the peasants of a proper system of agriculture. As regards the first cause mentioned, the population of the 5,000 square miles above referred to does not exceed three million souls. This population is wholly insufficient for gathering in the harvest. Every year the Railway Companies bring from Vologda, Onega, and other Northern Governments, at one-third the ordinary fare, a numerous army of labourers to assist in the work. Notwithstanding this aid from less-favoured Governments, the crops of many cultivators in the Caucasus are annually spoiled through sheer inability to gather them before the corn is damaged by the scorching heat. It is to be hoped, therefore, that the Central Government will see the advisableness of offering inducements to these harvesters from the North to settle in the Caucasus. Is there not here, too, an opportunity for the Government to test, in the capacity of farmers, those starving Jews to whose sad condition so much attention has recently been directed? It is not too much to say that the region tapped by the Vladikavkaz line would, if properly farmed, support three times its present population. As regards (2), the absence of good roads, this deficiency is mainly due to the sparseness of the population; and as regards (3), it is satisfactory to learn that the repugnance of the peasants to foreign agricultural machines is gradually being overcome. Though very rudimentary methods of cultivation still obtain in the larger portion of the district, machinery is now fast coming into use. Last year the Railway Company carried over 4,000 tons of machinery and agricultural implements; and I have been informed by the Mayor of Stovopol that in his district, where before the opening of the Novo Rossiesk branch line machinery was almost unknown, there are now in use over 2,000 machines. Few farmers, of course, are able to buy these machines. They hire them from the Railway officials at the various stations. These officials find it no unprofitable speculation to invest their savings in agricultural machines, for they obtain as payment for their use one-fifth to one-eighth of the grain thus threshed. The favourite ploughs in use are made by Ransome-Sims, Heena, and an Anglo-Bulgarian firm. A kind of harrow is used in the hilly districts for turning over the upper surface of the soil.

It must be evident to anyone who will consult the map on page 700 that the cultivated portion of the Caucasus bears but a small proportion to the cultivable portion. There are thus great possibilities before Novo Rossiesk if the country be properly opened up. To this fact M. Vishnigradsky is thoroughly alive. He has, indeed, already approved of the construction of two new lines of railway, offshoots of the Vladikavkaz main line, and has under consideration certain schemes of irrigation. The courses of the new branch lines are shown on the map above referred to. The one is to run from Vladikavkaz to Petrovsk, a port on the Caspian; the other from Techoretz (where the Novo Rossiesk line joins the main line) to Czaritzin, a town on the Volga.

The Petrovsk line, which will be really an extension of the main line, will be the first to be constructed. Its purpose is not only to further open up the fertile province of Terek, but to afford communication between Novo Rossiesk and the grain-producing districts on the other side of the Caspian. Of late the Russian authorities have been evincing much interest in this portion of the Empire. I have not extended my travels thither; but I am credibly informed by a gentleman who has just returned from a tour of 11,000 miles in Turkestan, Southern Siberia, and the Khirgise steppes that Central Asia is not by any means the barren place ignorantly supposed by many Europeans; on the contrary, it is in many districts astonishingly fertile. Turkestan and Trans-Caspia are watered by the Oxus rivers—the Syr-darya, Murghab, Zarafshan, and Tchirchik; but these waters not being sufficient for those thirsty districts several canals will probably be constructed. One will probably run from the Oxus to Bairam Ali, "the stepping-stone to Herat;" another from Syr-darya to Jizak, across the Galodnaya steppe, which latter is nearly a hundred miles long; while a third will proceed from the Oxus to Bokhara *viâ* Karshi, the Zarafshan river, exhausted by the requirements of Samarcand, Kermineh, and Katte-Kurgan, not being sufficient for Bokharan cultivation. Moreover, on the Murghab, some 40 miles south of Bairam Ali, the dam known as the Sultan-Band is in course of construction. When finished, this work will fertilise over 150 square miles of land. On it, and the canal system generally, Sir Colin Moncrieff is now reporting to the Imperial Government.

In the oasis of Merv the finest wheat can be grown for three roubles a tchetwert (=5·77 bushels), and could, it is asserted, be conveyed to Novo Rossiesk by the Trans-Caspian and Vladikavkaz railways at a fair profit. Farther on, too, in the Semerotchinsk district, the cost of production is still less—1½ roubles only per tchetwert. The district will be connected by a branch line with the Trans-Caspian Railway, which now extends into Asia from the Caspian about 900 miles, a distance which the trains perform in 60 hours.

With regard to the projected Czaritzin branch of the Vladikavkaz main line, any one will perceive from the map that it would, if constructed, open up an immense tract of hitherto uncultivated land. Its main purpose would be, however, to divert to Novo Rossiesk a large portion of the traffic which now goes northwards through St. Petersburg. The produce of the Volga provinces is at present towed up-stream at great expense, and then floated to the capital through the canals of the Mariansky system. If the proposed connexion of Czaritzin with Techoretz is effected, the grain barges would float down-stream, discharge at Czaritzin into railway trucks, and in this way be conveyed to Novo Rossiesk with a minimum expenditure of time and money. Needless to say, this project will encounter vehement opposition in the Russian capital, whose grain trade it would go far to ruin. But it offers such manifest advantages over the present expensive system, and there is such urgent necessity for competing with America, and other grain-exporting countries, that the carrying of it into effect cannot be delayed many years.

Limited as is the present development of the Caucasus, Novo Rossiesk already has a monthly export of 60,000 tons. What will its export amount to if, and when, all the reforms and projects to which I have referred are fully carried out? It will have become a veritable Chicago. If, too, other Russian ports see the wisdom of adopting its enlightened method of carrying on the grain trade, is it at all unlikely that Russian grain will practically monopolise the European market?

In such a contingency politicians may see a danger. They will argue that it would never do for England to be dependent for her grain supply on a country with which, at any time, she may be at war. I am not concerned, however, to deal here with the political aspect of the question, but will merely state my assured conviction that the closer are drawn the commercial bonds between the two countries, the less likelihood is there of a disruption of their friendly relations.

Bell's "Weekly Messenger," 24th November and 1st December, 1890; 12th and 19th January, 1891.

UL 11 SEP 1959